App. F. IX-4

Previous References

1925. (V.P

File No. 15-28

Serial Nos. 5, 6, 7, 10, 22, 23.

Preserve

Later References

Mg 327-36-1-8

General and Revenue Secretariat.

Serial Nos. Six

P. 32
K-E

Part B for May 1929.

SUBJECT

Petition from Mr Muddumangavadhulatan of Sri Gunda Brahmaneshwara swami mutt Pattanayakanahalli Sira Taluk praying for exempting the mutt buildings from payment of any tax under V.P. Regn

Order no K 7295-7 dt 29-4-29.

Orders that the exemptions already granted may be continued and items not covered by the order of 10 dt. 1896 may be taxed

To The Deputy Commr Tiptur
The Revenue Commissioner
~~The Comptroller to Govt~~
The Compiler, Mysore Gazette
The Heads of Departments

DS
MC

L6411

App. F. III—2]

General and Revenue Secretariat.

V.P

File No. 15 ~~12~~ of 192 ~~7~~ 8.

Serial No.	
5	Petition dated 21/6/28 from Sri Muddumangavadhutam of Sri Gunda Brahmeswaraswami matha Sathyajnanahalli, Sira taluk praying that necessary orders may be issued to the Dy. Commr, Tumkur District, exempting the buildings etc attached to the Matha from payment of any tax to be levied under the village Panchayat Regulation of 1926.
Para 1. P. No 1	1 The petitioner states that in order to endow the temple with a permanent means of subsistence a gentleman by name Linganna built a large market with stalls, the proceeds of which were utilized for the temple.
Para 6. P 4-D	2 The petitioner says that as the institution being a charitable one and the buildings used for charitable or common purposes, they are not liable for the payment of any tax, under Rule 7 of the rules issued on 6/6/27 which is not correct.
Para R	3 Rule 7 does not apply to this case; under cl (c) (i) of Rule 8. it is explicitly stated that no Cess, tax, or rate shall be leviable on any

NOTE.—Contn. sheet

WD 0324—GPB—60,000—24-5-27

General and Revenue Secretariat. | VP File No. 15 of 1928.

Serial No.

building belonging to Govt or the USSR used solely for public purpose and not used or intended for residential purpose or for purposes of profit and nothing has been stated as regards building belonging to mutts or temples, and

in cl c(ii) of Rule 8, it is stated that any building used as a place of public worship or used for a charitable or common purpose shall be exempted from payment of any tax, cess or rate.

4) The petitioner's contention that the buildings are used for a charitable or common purpose does not stand to reason, as they form a regular source of income to the mutt.

~~Hackney carriage taxes was~~

5) ~~abolished~~. The levy of mohatarfa taxes was abolished in Lr.o no. L4973-5003 dt 26-26-163 dt 27/2/28, in all the villages in the State, (Government Inam and Jahgir)

6) If approved the petitioner may be informed that his request cannot be complied with

Submitted for orders

83 3/7/28

In the event issued by the

Ref to file

NOTE—Contn. sheet

3.
5411

[App. F. III—2]

General and Revenue Secretariat. WP File No. 15 of 1928.

Serial No.

Under it is stated that the mutt and other places of sanctity are exempted from taxation but the shops and houses are subjected to a low rate of tax.

8) Under rule 8.c(ii) no tax, cess or rate shall be leviable on any building used for a charitable or common purpose. The buildings in question which are not exempted under the Govt have perhaps also to be construed as being used for a charitable or common purpose for the maintenance of a place of public worship. If this view is accepted the decision in the Govt has perhaps to be reversed.

They are nowhere treated as charitable buildings merely because the income from them goes for the benefit of a temple or charitable institution

8/7 Ch Secy) 9) 5/7

11) The Deputy Commissioner's view seems to be correct. The no exemption from enhancement is no longer operative.

12) Petn may be rejected.

13) Better get a report from the Second Member

CHIEF SECRETARY. 5 July/28

OFFICE OF THE SECOND MEMBER OF COUNCIL. 7 JULY 1928 No. 210

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

Seen 6/7

9/7 9/7 WD 5/7

L 2239

6411 - 2239

App. F.-III—2]

General and Revenue Secretariat.

V.P

~~W.P~~ File No. 15 ~~72~~ of 1928.

Serial No.

1) Submitted with a draft for approval.

~~8~~ 10/7/28 K.

15) 11/7

and L 473 of 16/7/28. To Dc Tumkur.

6 Forwards the petn for favour of a report

Sd 8 17/7

7 Petition dated 22/11/28 from the Inhabitants of Rangavadhutanna, Pattarikanahalli, Sira taluk (this Consol.) on the same subject

P. W.D

16) The previous petition was referred to the Dy Comm Tumkur District for a report and the same is awaited.

17) The petitioner prays for the issue of an interim orders directing the Dy Comm Tumkur not to levy Inhabitants tax, until the petition is disposed of finally by Govt. (Para 5 of the petn)

18) Submitted for orders as to whether the present petn may also be sent to the Dy Comm in continuation and he be requested to expedite the submission of the report already called for pending disposal of the

~~8~~ 22.11.28. K. Confirmally, keep his order in abeyance.

4) 23/11

Second Member

20) 24/11

21) Ack Dc to expedite report

OFFICE OF THE SECOND MEMBER OF COUNCIL
29 NOV. 1928
No. 4156

CHIEF SECRETARY
24 NOV. 1928

NOTE—Contn. Sheet.

WD 01774—GPB—30,000—18-4-28

NM 8/11 Remind ab order

2644 5

Serial No.

Submitted with a draft memo for approval

82 11/12/28

Dm 12/12

Q

Letter no. C 125-28-29 dated 10/12/28 from the Deputy Commr. Guntur District forwarding the report called for

The deputy commr's order explains the facts of the case and it is seen therefrom that the Panchayat has been advised to use its discretion and assess the buildings in question at concession rates

Submitted for orders with reference to para 11, 12 & 13 supra. The Legal Remembrancer may perhaps also be consulted.

83 5-12-28

If the word "use" in the rule in this behalf cannot be extended to the use of the rent from the building & exemption granted then the Panchayat can under cl(3) of Section 36 grant exemption which may be either partial or complete in which Panchayat has to be approached

Law Secy may be consulted 5/12/28

NOTE—Contn. sheet

Legy

L 26-11-1928

6

App. F. III—2]

General and Revenue Secretariat. | File No. of 192

Serial No.

Rep paras 11, 12 & 13. The Govt's views have perhaps to be upheld (Ch. Secy)

17/12

CHIEF SECRETARY. 18 DEC. 1928

OFFICE OF THE SECOND MEMBER OF COUNCIL 22 DEC. 1928 No. 4669

Secnl Member's

21/12

The Member desires that the orders of 1888 & 1889 & other references quoted in the petition of 21-6-28 may be put up. Keep Rep. dt. 1887 for 15/1/29 L. m & Dr. with amplifications.

10 Petn dated 13/12/28 from Mr. Ramakrishnan Nair is also put up as directed.

Submitted with the necessary references duly flagged. (L. m. & Dr.) in file No. 14-8-c 2, 3, 4 etc..

18.1.29

OFFICE OF THE SECOND MEMBER OF COUNCIL 19 JAN. 1929 No. 5246

I think the exemptions granted by Govt in the orders of 1888, 1889 & 1892 not to be withdrawn. Please put up a draft continuing them. Items not covered by them may be taxed

OFFICE OF THE SECOND MEMBER OF COUNCIL 12 APR. 1929 No. 1647

Rec'd 4/4

2/4/29

Submitted herein a draft G.O. for approval

5/4/29

(for Secy)

2/4

5/4.

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

C.S. 16/4 - Draft G.O. approved by 2nd Member

2611

App. F. III—91

General and Revenue Secretariat. | V&P File No. 15 of 192 8

Serial No.	
92	not 7245-7 d. 29.4.28 to Rev. Secy. to Govt. of Punjab, &c. forwarding Govt. of India's sanction to the exemptions already granted from the Income-tax and items not covered by the orders of Govt. of India may be levied. Submits with a draft endorsement to the Petitioner, for approval. 30/4. 30/4.
93	Forwd. not 7335 d. 2/5/28 to Petitioner informing him of the above.

GEN. & REV. SECTT.
3 MAY 1929
L. S. of Punjab

Section not to be separately referred to Record

NOTE.—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

7

App. F. G. 9]

GOVT. OF H. H. THE MAHARAJA OF MYSORE

GEN. & REV. SECRETARIAT.

VP. 15-24-6
Rd 22-27-26

OFFICIAL MEMORANDUM

No. R.A. 73 P 26 1928

The accompanying Petition Registered as

No. L 6411 dated 25-6-28

received at the General and Revenue Secretariat from Smt. Thimmakka

Wife of Venkatappa

Son Annaswamaradhya Smt.

Pattayakallahalli, Sira taluk

praying that necessary order

may be issued to the Dy.

Commr. Tumkur Dist. exempting

the buildings attached to

the mutt from payment of

any tax to be levied under

the village panchayet

Regn of 1926

is forwarded, together with its enclosures compliment

to the Deputy Commr

Tumkur District for

favour of his report

By Order,

For Chief Secretary.

BANGALORE,

..... 19..... 4/6/28

[P. T. O.

WD 2369 -GPB—3,000—14-6-27

D C. 4.] 6711

No — C-125—28g

2 nos one copy & one file

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated, Tumkur, 10th December *192* 8.

FROM

K. V. ANANTARAMAN, ESQ., B.A.,
Deputy Commissioner, Tumkur District,
Tumkur.

L.S.G.

To

CHIEF SECRETARY
12 DEC. 1928

N. Madhava Rao, Esquire, B.A., B.L., L2611F

Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

GEN. & REV. SECTT.
DEC. 1928
L. S. G. BRANCH.

Sir,

With reference to your official memorandum No. L. 473 M1 72-27-24 dated 16th July 1928, forwarding for report the petition of Mr. Madduranavadhutaru of Sri Gunda Brahmeswaraswami Mutt at Patnaikanahalli, praying that the buildings attached to the Mutt may be exempted from the payment of any tax to be levied under the V.P. Regulation of 1926, I have the honor to submit, herewith, the entire file of correspondence relating thereto, together with a copy of this office order, explaining the facts of the case. It will be seen therefrom that the "Village Panchayet" has been advised to use its discretion and assess these buildings at concession rates, as exemption could not be granted under "Village Panchayet Regulation".

2) The petition with its enclosures is herewith resubmitted.

I have the honor to be,

sir,

Your most obedient servant,

DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

D. 10/12.

No. V.P. 573/27-28.

Office of the Deputy Commissioner,

Tumkur District.

Dated, Tumkur, 11th April 1928.

Reference:-

Memo No. Pet. 260/26-27 dated the 20th June 1926, from the Sub Division officer, Madhugiri Sub Division, submitting the records connected with the question of granting the exemption from payment of Mohatarfa tax on Market Stalls, houses etc., - belonging to Gurugundabramheswaraswami Mutt at Patnaikanahalli, Sira Taluk.

--00--

O r d e r.

On persuing the entire file of records, it is learnt that the exemption from payment of mohatarfa tax on market stalls was granted as per Govt: order No. 1178-9/50 dated the 17th May 1888, on condition that the stalls would be built within 18 months from the date of the Govt: order. This period was extended by 10 months in their order No. 6729-6/ 23-3 dated the 28th November 1889.

These Govt: Orders were in force when the Govt: had kept for themselves the right of collecting mohatarfa tax in the villages. But they have given away this right to Village Panchayets on the introduction of the Village Panchayet Regulation II of 1926 which came into force from the 1st February 1927. Subsequently a Notification was issued in their order No.L. 5026 L.B. 26-26-164 dated the 28th February 1928 to the effect that they have abolished mohatarfa tax in all the Govt; inam and jagir Villages, consequently the Govt order authorising the swami exemption from payment of mohatarfa tax has ceased to gave the Mutt any privilege.

Clause (C. ii) of Rule 8 of the Rules issued under Notification No. 4347 L.B. 26-26-126 dated the 6th January 1927 lays down that no tax, cess or rate shall be leviable on any building or part of a building used as a place of public worship or used for charitable or common purposes. The market stalls and houses in question do not come under that catagory. Hence no exemption can be given in this case.

The Sub Division Officer , Madhugiri Sub Division, is therefore requested to advise the Panchayet not to assess these market stalls and houses at the maximum rates as fixed by Govt: in their Notification mentioned above, but to use their discretion and assess at concessional rates if possible.

The file of vernacular records are herewith returned for further action being taken. "

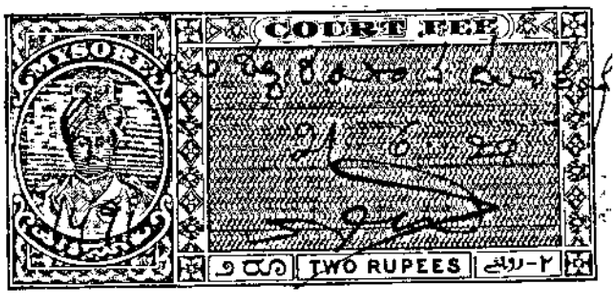
--00--

C O P Y

For Deputy Commissioner,
Tumkur District.

AD.10/12.

10/12/28



BEFORE THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Petition of 27-28.

Petitioner.

Sri Gunda Brahmeswaraswami Matta,
Patnayakanahalli, Sira Taluk,
Tumkur District.

The petitioner begs to state the following facts for the kind consideration of Government and prays that they may be pleased to issue necessary orders to the Deputy Commissioner, Tumkur:--

1. That the late Some Linganna of Patnayakanahalli, built a Siva temple and a well in the locality and in order to endow the temple with a permanent means of subsistence, he built a large market with stalls, the proceeds of which were utilised for the temple.

2. That on the recommendation of the then Deputy Comissioner, Tumkur Government was pleased to exempt the buildings from Mohatarfa tax, as per Order No.1178-9/50 dated Bangalore 17th May 1888 and Order No.6725-6/233 dated 28th November 1889.

3. In the year 1893, the District Jamabandi Officer tried to levy a tax on the Oil Mill erected in the temple the profits of which were used for public charitable purposes. Chowdappa, the brother of Some Linganna mentioned above appealing to Government, they passed order No.13192-3 Petn. 1272 dated Bangalore 3rd February 1894

exempting from Mohatarfa the Oil Mill in question and similar Mills which might similarly be dedicated to the said Institution.

4. Now in the year 1928, the petitioner is surprised to learn that the Deputy Commissioner, Tumkur, has ordered the cancellation of the exemption and that he has issued instructions to the Village Panchayet to levy a kandayam on the buildings &c., of the Mutt.

5. The petitioner has not been able to get a copy of the Deputy Commissioners order, but he submits for the perusal of Government the order issued by the Amildar, Sira, to the Patnavakanahalli Village Panchayet, the original of which is herewith produced.

6. The institution being a charitable one and the buildings being used for charitable or common purpose, the petitioner submits that they are not liable to any tax cess or rate under rule 7 of the Government Notification No.4347-L.B.26-26-126 dated 6th June 1927.

Under these circumstances, he prays that the Government be pleased to issue necessary orders to the Deputy Commissioner Tumkur exempting the buildings &c., attached to the Matta from any tax whatever to be levied under the Village Panchayet Regulation of 1926.

ಅಜ್ಞಾಪಕರ ಸಹಿ

Petitioner.

Bangalore
21. 6. 1928

[illegible] –

1936 / 27-28

12

[illegible]

[illegible]

[illegible] 14-4-28 [illegible] 260 / 26-27 [illegible]

20-4-28

[illegible]

[illegible]

V.P. 15-28-10

GEN. & REV. SECTT
13 DEC. 1928
L. & G. BRANCH

OFFICE OF THE
SECOND MEMBER OF COUNCIL
13 DEC. 1928
No. P. 132

Rajamantrapravina

C.S.Balasundaram Iyer, Esq., B.A.
2nd Member of Council.

L2603

agent of Ramakrishna Avadutaru

The petitioner Muddarainga Avadhutaru begs to submit herewith an authenticated copy of the proceedings of the Government of Mysore No.1178-9-50 dated 17th May 1888. He submits this in compliance with the oral orders of the 2nd Member to produce the same at the last interview with the petitioner. The petitioner now prays that the market stalls be completely exempted from payment of any tax as had hitherto been done.

ಅ ಅವಧೂತರವರ ಪರವಾಗಿ
ಸಹಿ ಅಕ್ಷರ

For Petitioner.
Swami of Patnakanakalle
Gundu Brahmeswara Swamy Mutt

Bangalore
12.12.28

Submitted

The report of the Dy Commr was (2611) received and submitted with a note for orders on 18/12. This will be placed in the main file after it is received back.

20/12/28 21/12

This may be sent with the file as ordered by the Member

21/12

No.471 Encls. one file.

Tumkur District Deputy Commissioner's Office, Camp. Pavagada, 17th January 1888

To

The Chief Secretary to the
Dewan of Mysore.

Sir,

I have the honour to forward herewith the accompanying papers to be laid before the Dewan for his favourable consideration.

2. One Some Linganna of Patnayakanahalli of Sira Taluk helped therefor by one Nanjavadhuta of the same Taluk has built a temple and a well at a cost of nearly 12,000 rupees and is trying to improve the locality by various means. He has planted a tope of fruit trees and is intending to build a large pond. At his request I permitted a weekly market being held there and during the last one year and a half of its existence the market has improved and shows signs of expanding further. The temple is dedicated to Siva and Some Linganna is on the whole bent upon doing as much as lies in his power for the comfort of the people. He is very charitably disposed and for the liberty with which he has established these charitable institutions he deserves some recognition by Government.

3. In order to endow the temple with a permanent means of subsistence Some Linganna proposes to build a large market with thirty or forty stalls and to utilise the proceeds therefrom for the maintenance of the temple. The idea seems to be to fulfil a double utilitarian object. It will be of great use for the merchants who attend the weekly market and such a permanent shelter will be a stimulus for the weekly markets to become a permanent institution. At the same time it will be a source of income for the management and maintenance of the temple. It is the earnest wish of Some Linganna that the market he builds should not be subjected to Mohatarfa tax, and I heartily support his prayer. The Government can well show its appreciation of the charitable deeds of Some Linganna by conceding to him the exemption he solicits and I beg that I may be permitted to convey such an order of Government to

him in suitable terms.

4. The favour of early orders is solicited as Some Linganna is anxious to complete this work soon.

I have the honour to be,
Sir,
Your most obedient servant,

(Sd) P.N.Krishna Murthy,
Deputy Commissioner.

From

The Chief Secretary to the Dewan of Mysore.

To

The Deputy Commissioner,
Tumkur District.

Camp. No.2426 dated Mysore, 28th January 1888.
Enclosures No.1 file of vernacular papers.

His letter No.471, dated 17th instant, recommending the exemption from Mohatarfa tax on certain market stalls which are proposed to be built by one Some Linganna of Patnayakanahalli in the Sira Taluk.

It is said that Some Linganna proposes to build a large market with 30 or 40 stalls, so that the income derived therefrom may be devoted for the management and maintenance of the temple already erected. The Deputy Commissioner is requested to report (1) what is the estimate cost of the market (ii) what would be the probable anticipated income from the stalls, and (iii) what is the present cost of maintenance of the temple.

The enclosures received with the above are returned herewith for reference and resubmission of the same with his reply.

By order,

(Sogned) H.Nanjundaraj Urs
For Under Secretary

No.42. Tumkur District Deputy Commissioner's Office, Tumkur, 21st April 1888

To

The Chief Secretary to the Dewan of Mysore.

Sir,

In reply to your docket Camp. No.2426 dated 28th January last, regarding the exemption of Mohatarfa tax on certain market stalls built by Some Linganna in the Sira Taluk, I have the honour to state that the Amildar of Sira reports that the cost of constructing market stalls and a well will be Rs.8,000 as shown in the margin. Theestimated income from the stalls per annum is reported to be Rs.60, rising to Rs.100 to 110 if the plantation on his lands which is ~~xx~~ in a flourishing condition will begin to yield. The revenue from the stalls will be fluctuating, and Some Linganna intends to bring settlers from Amrapura of British Territory. The monthly cost of maintaining the temple is Rs.10 and is now being paid by him out of his own funds.

For 30 stalls	Rs.3000
Chattram	2000
Pond	3000
	8000

I have the honour to be,
Sir,
Your most obedient servant,
(Sogned) P.N.Krishna Murthy,
Deputy Commissioner.

Proceedings of the Government of Mysore.

Read--

Letter from the Deputy Commissioner, Tumkur District, No.42, dated 21st April 1888, submitting the report called for in this office Camp. No.2426, dated 28th January last regarding his recommendation for exemption from Mohatarfa of certain market stalls proposed to be built by one Some Linganna of Patnayakanahalli, Sira Taluk, the income derived therefrom being devoted for the management and maintenance of the temple of Siva already erected by this individual.

No.1178-9 -- 50 dated Bangalore, 17th May 1888.

O R D E R thereon. The proposed exemption from Mohatarfa is sanctioned only with regard to the market stalls to

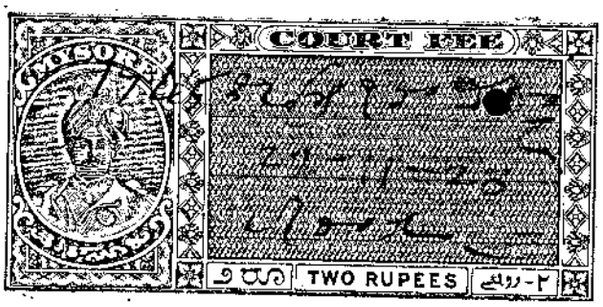
~~be built~~

19

be built completely before 18 months from this date by Some Linganna.

(Signed) C.Madiah
Under Secretary.

"True Copy"



20 309

V.P. 15-28.9.

22 NOV. 1928
S. C. BRANCH.

Before the Government of His Highness Maharaja of Mysore Bangalore

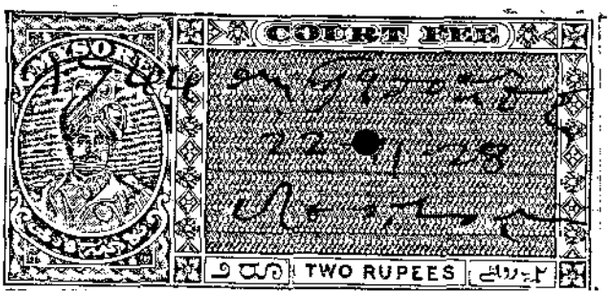
R.t. No 9/28-29 dt. 22.11.28

Appellant

Sundararaja Venkatesa Sastri Vidwan of Sri Gurusa Brahmasivacha Swami Matha of Palinagalkana Halli Sira Taluk

In continuation of his appeal-petition dt. 21-6-28 to this Hon'ble Government the cancellation of certain Mohatarfa tax levied on the oil-mills the appellant further begs to state as follows:-

1) That this appellant has filed an appeal before this Hon'ble Government on 21-6-28 against the order of the Deputy Commissioner Tumkur directing that the appellant shall pay Mohatarfa tax to an oil mill erected in the temple, the profits of which were used



Before the Government of His Highness
the Maharaja of Mysore

1928—1929 ನೇ RA ನಂಬರು

ವಾದಿಯ ಅಪೀಲುದಾರ. ಪ್ರತಿವಾದಿಯ ಅಪ್ರೋನೆಂಟ್.

Appellant

Muddaraju V.S.

Rachaiah

ಮಾ|| ರಾ|| H. Sreenivasa Rao, M.A., L.L.B.
Advocate
Appellant.
ಬರಸಿಕೊಟ್ಟ ವಕಾಲತ್‌ನಾಮಾ.

ಈ ಮೊಕದ್ದಮೆಯಲ್ಲಿ ತಾವು ನನ್ನ ಪರವಾಗಿ ಅಪೈರುವರಿಗೂ ಕೋರ್ಟಿನಲ್ಲಿ ವಿವಾದ ಜರುಗಿಸುವುದಕ್ಕೂ, ನನ್ನ ಪರ ಆಗುವ ಎಲ್ಲಾ ವಿಧವಾದ ಆರ್ಡರನ್ನೂ, ಡಿಕ್ರಿಯನ್ನೂ, ಜಾರಿಕ್ರಮ ನಡಿಸಿ ಹಣ ವಸೂಲು ಮಾಡಿಕೊಳ್ಳುವುದಕ್ಕೂ, ನನಗೆ ಕೋರ್ಟಿನಿಂದ ಸಲ್ಲಬೇಕಾಗಿರುವ ಡಿಕ್ರಿ ಮೊಬಲಗು, ಸಿಲ್ಕು ಮೊಬಲಗು, ರೀಫಂಡು, ಸ್ಟ್ಯಾಂಪು ಮೊಬಲಗು ದಸ್ತ್ಯೆವಜು ವಗೈರೆಗಳನ್ನು ವಾಪಸು ಪಡಿಯಲಿಕ್ಕೂ ಸಹ ತಮಗೆ ಈ ಮೂಲಕ ಸಂಪೂರ್ಣ ಅಧಿಕಾರ ಕೊಟ್ಟಿದ್ದೇನೆ. ಅಲ್ಲದೆ ತಾವಾಗಲಿ ಯಾ ತಮಗೋಸ್ಕರ ಮುತ್ಯಾನ ಲಾಯರಾಗಲಿ ಡಿಟೋ ಮೊಕದ್ದಮೆಯಲ್ಲಿ ನಡಿಸುವ ಎಲಾ ಕೆಲಸಗಳನ್ನು ನಾನು ಖುದ್ದು ಇದ್ದು ನಡಿಸಿದಂತೆ ಒಪ್ಪಿಕೊಳ್ಳಲು ಬದ್ಧನಾಗಿ ಇದ್ದೇನೆ.

ಈ ತಾರೀಖು 20/11/28 ರುಜು Muddaraju

ಈ ಮೊಖ್ತ್ಯಾರುನಾಮಾ ಕೊಟ್ಟವರು ನನಗೆ ಪರಿಚಯ ಸ್ವರಾಗಿ ನನ್ನ ಸಮಕ್ಷಮ ರುಜು ಮಾಡಿರುತ್ತಾರೆ.
HRR
20/11/28

ಈ ಮೊಖ್ತ್ಯಾರುನಾಮಾ ಅಂಗೀಕರಿಸಿ ಇದ್ದೇನೆ.
H. Sreenivasa Rao
Advocate for Appellant
20/11/28

ಶ್ರೀ ವೆಂಕಟೇಶ ಪ್ರೆಸ್, ಬೆಂಗಳೂರು ಸಿಟಿ.

villages and similar rules which may be dedicated to the said distillery, from payment of profession tax

3) Petn dated 2.1.6.28 from Mr. Muddurangaswami Garu Assistant of Sri Gurubrahmeswaraswami mutt Patnaikangahalli, Sira Taluk praying that the buildings viz market stalls and oil mills attached to the mutt may be exempted from payment of any tax to be levied under the Village Panchayat Rgn 1926

Letter no. C. 12.5-1/28-29 dated 10.12.28 from the Deputy Commr Tumkur District forwarding report on the petn of Mr. Muddurangaswamy and stating that the Village Panchayat P.W.D has been revised to restrict exemption and assess the buildings at Concession rates, as exemptions could not be granted under Village Panchayat Regulations

List of enclosures.

Copied by

Examined by

G.R..S VI G 34]

SUBJECT.....

.....

.....

Diary No. of letter replied to ..L 2611.....

Section V-P

File No. 25-28

Serial No 22

General and Revenue Secretariat

(

the *192*

ie..... 29.4.29 L

Signed by..... Mr. B. Rajagopal Iyer

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— 1) G.O. no. 1178-9 / 50 dt 8.5.1888 Sanctioning exemption from payment of mohatarfa, only with regard to the market stalls to be built by Sone Linganna of Patnaikanahally, Sira taluk for the maintenance of the temple of Siva situated by the individual in the locality.

2) G.O. no. L 13192-3 / Pen 1272 dated ~~Order Thereon No.~~ 9.2.1894, directing that an oil mill put up by Chowdappa brother of Sone Linganna and worked for extracting oil ... exclusively in the temples built by his brother in Patnaikanahally

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette. English Part ?

iv translated ?

v. placed at the disposal of the pres

vi published in the Gazette. Kannada Part ?

28

Order: L 7245-7
29.4.29
Secy Rec

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

After a careful examinat of the records relating to the G Government consider the the exemptions granted by Govt in the order of 1888 18 should not be withdrawn at A. are accordingly pleased to direct that the exemptions already granted may be continued and items not covered by the order referred to above may be taxed

by enforcing the provisions of the Rights Settlement to do away with vested rights.

CSJ
16/4

WD
6/14 General Secy to Ga

To the Deputy Commr
The Collector
The Asst Commr at Mysore

Esh 29

Proceedings of the Government of His Highness the Maharaja of Mysore.

Exemption from payment of Mohatarfa

Read:-

Government Order No.1178-9/50 dated, the 8th May 1888 sanctioning of mohatarfa only with regard to the market stall to be built by Some Linganna of Patnaikanahally, Sira Taluk for the maintenance of the temple of Siva erected by the individual in the locality.

2. Government Order No.L.13192-3/Petn.1272 dated, the 9th February 1894, directing that the oil mill put up by Chowdappa brother of Some Linganna and worked for extracting oil used exclusively in the temples built by his brother in Patnaikanahally Village and similar mills which may be dedicated to the said Institution be exempted from payment of mohatarfa tax.

3. Petition dated, the 21st June 1928 from Mr. Muddurangavadhutaru of Sri Gunda Brahmeswaraswami Mutt, Patnaikanahalli, Sira Taluk praying that the buildings (viz., market stalls and oil mills) attached to the mutt may be exempted from payment of any tax to be levied under the Village Panchayet Regulation of 1926.

4. Letter No.C.125/28-29 dated, the 10th December 1928 from the Deputy Commissioner, Tumkur District, forwarding a report on the petition of Mr. Muddurangavadhutaru and stating that the "Village Panchayet" has been advised to use its discretion and assess the buildings at concession rates, as exemptions could not be granted under the Village Panchayet Regulation.

ORDER NO.L. 7245-7 & P 15-28-1 22

29

Dated, Bangalore, the ~~18~~th April 1929.

After a careful examination of the records relating to the case Government consider that the exemptions granted by Government in the Order of 1888 and 1894 should not be withdrawn and are accordingly pleased to direct that the exemptions already granted may be continued and items not covered by the orders referred to above may be taxed.

For General Secretary to Government.

The Deputy Commissioner ~~in Mysore~~, Tumkur Dist with records.
The Comptroller to the Government of Mysore.
The Revenue Commissioner in Mysore, Bangalore

K.M.R.5.
18/4.

Appendix F G—1

38

SUBJECT.....

.....

.....

Section VI

File No. 15-20

Serial No. 23

No. L 7335

Endorsement

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

To

.....

Date of issue..... 21/6/29

Signed by .....

Granted to Arulsuvarangavalutam
swami of Sri Gundalakamuswa
swami mutt, Patnaikanakaley
Sira taluk.

In reply to his petition
dated 21-6-28 praying that the
buildings (viz, market stalls and
oil mills) attached to the mutt
may be exempted from payment
of any tax to be levied under the
Village Panchayat Act 9 of 1926, the
petitioner is informed that orders
have been issued to the Secretary

List of enclosures.....

Copied by.....

Examined by.....

P.T.O.

Lumber district directing that
the exemptions already granted
in the orders of 1888 & 1894 may
not be continued and items not
covered by the orders referred to above
may be taxed

Approved

[signature]

[signature]
Surveyor General

[signature]
30.4.29.

7

L 896 2722

G. R. S. III—3].

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record]

8 The petitioner may be informed that he must settle the difference between himself & the Dt. Board authorities ~~& if he thinks it any further provision~~ if he considers that their action is illegal he may seek redress in a Court of law.

(Sm Singh)

[illegible]
11/

19 A report has been called for. We might as well wait for the same & necessary orders may be passed hereon. Remind Press S.B

[illegible]
13/10.

[illegible]

& M.I.O.

[illegible]

Mr. M. A.A.
Remind [illegible]. 15/10/29

20 D.O. Remd to the Pdt, Say Bd put up for appl

[illegible]

[illegible]
19/10. [illegible]

[illegible]
23/10

Issued No 2991 Dt 25-10.29

N. B.—Should routine notes be written on small slips, the notes must de copied, or slips pasted on this form.

WD 1660—GPB—1,60,000—2-5-21

G. R. S. III—3] 2722

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Robert Fernandes

Asst Supdt

La

(5) The petitioner has given an undertaking to file a final report by the 31st Jan next.

(5) Appeal is against the petitioner under the management already issued, and as soon as the relationship of the Village Panchayat to the Samaj Bd has been [illegible]

(6) The petitioner complains against the interference by the Bd in the legal rights of the petitioner in collecting license fees. The matter appears to be one in which the aggrieved party has to seek redress in a competent court, if he is so advised.

(7) In these circumstances it appears unnecessary to obtain the final report promised by the President in his letter of 15-9-28 and to send a reply to the petitioners of appeal, the papers may be retained for the present.

D. 1.10.29

N. B.—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

General and Revenue Secretariat — File No. 16 of 1928

Serial No.

14 Present Jamy Bd L. G. 7 no. C-32 Dy 17.2.30. Stated that for reasons stated it is not desirable to allow the judida to continue to levy Shop tax in the judi villages' and requested sanction to certain resolutions passed by the Bd in the connection.

2. The reasons adduced are :-

1. That the judicar is not properly attending to the Sanitation of the villages and has refused to have certain changes ordered by the Bd for Sanitation in the villages, during 1927-28.

2 That under notfn. Dy 28.2.28 abolishing the levy of motor taxes in the State, the judida is not entitled to levy motortaxes or other taxes like license fees etc.

3. That the taxes on houses etc in villages have now to be collected by the Village Panchayets & not the judida

That under G.O no L 1248 57

Flag E

Flag S

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29

VP-27-27-16 D

Serial No.

(1) By 15-8-29, The Sanitation in villages has to be attended to by the Samy Board which not desirable to entrust the Same to the godidars as arranged in 1902.

(2) The Board therefore requests Sanction to :—

1. That the levy of license fee on shops by the godidars in ~~1902 be~~ the under areas Sanpet authorised in 1902 be ordered to be discontinued after the abolition of Inchatta fee in Feby 1928.

2. That the accounts due to the godidars towards ground rent, & expenses incurred for sanitation in the villages from Feby 1928, be settled & responded to him and

3. That the Undersanpet area (excluding godi villages) be exempted from the operation of the V.P. Regn. & be brought under the full control of the Samy Board.

23. The Board seems to have collected Shop license fees in the villages for 28-2-28 & a sum of Rs 500 is said to be

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29

(LD

App. F. III—2]

and Revenue Secretariat. | File No. 16 of 192

Serial No.

been collected only to 31.12.2
out of which sum now
proved to have been to the
petitioner only ground rent
to which he is entitled), as
also changes occurred by him
for sanitation in the villages
during the period.

24. The proposal to exempt
the Kodaikanal area from
the operation of the V.P. Reg
has perhaps to be referred
to the Revenue Commr. for opinion
Submitted for orders

Nil
25.2.30

25. The points for orders are —

(1) cancellation by G.O. dated 9-6-02

(2) Refund [out] of license fees collected
an amount equal to the
ground rent and expenses
incurred by the petitioner for
sanitation.

(3) Bringing Kodaikanal area
under the direct control of
the Sanitary Bd area instead
of the Village Panchayats.

As regards (1), the proposa

NOTE—Contn. sheet.

WD 066—GPB—30,000—26-7-29

(11)

App. F. III—2]

General and Revenue Secretariat. . L.B File No. 16 of 1929

Serial No.

may be accepted. The abolition of mokataraja having been ordered the right of the Jodidar to keep shop tax has ceased and as already laid down by Govt no Jeamdar is entitled to any compensation on this account. The petitioner may be informed that the arrangement ordered in 1902 has ipso facto ceased and he is not responsible for the sanitation of his village and that he is at liberty to collect ground rent from the Shop Keepers

2(b) As regards point (2), there is no justification for refunding any portion of the amount collected by way of compensation for ground rent. Shop Keepers are bound to pay the present licence fees to the Sanitary Bd. and also rent to the proprietors of the landsor Stalls in which they carry on trade The petitioner is bound to refund to the Sanitary Bd

NOTE—Contn. sheet.

WD 066—GPB—80,000—26-7-29

General and Revenue Secretariat. L.B File No. of 192 8

Serial No.

the proportionate amount of license fees from 28-2-28 to 28-6-28. Information as to what this claim amount to may be called for also the amount due to the petitioner on account of Commutations. The difference only needs be paid by the Board. If the amount already collected by the petitioner is more, the Board may waive their claim as a special case.

27) As regards point (3), the question requires detailed examination in consultation with the Law Department and the Rail owner and may be reserved for separate consideration and disposal.

D.S
25/2/30

It seems to me that the recommendations of the Board contained in paras 8 and 9 of the British Note may be approved, the Law Dept being consulted in the matter.

WD

1 sheet.

Serial No.

29 As regards para 5, the Board would do well to notify the proposed widening of the Andersonpet-Tiruvallur Road area under the Madras District Boards Act and then submit proposals with their views thereon as objections if any received.

Chairman 28/4/2

OFFICE
5 MAR 1930

30) The P.W.D. Branch may please note upon the two points raised, viz

a) whether the levy of fees by the Taluk Boards right to levy fees under the G.O. of 1902 can be taken to have lapsed with the abolition of motor taxes in February 1928.

b) whether the villages in question can be placed under the direct control of the Sanitary Board, without being brought under the scope of the V.P. Regn.

(Pub. Br.) 6/3

31) (a) The rules and bye-laws framed under the Mines Regulation of 1906 have superseded the Sanitary Rules referred to in the G.O. of 1902. The Vice President says that the license fees are now levied under the G.O. of 19-2-1915. This G.O. divides the articles

Note—Contn. Sheet

Serial No.

the sale of which is regulated by license into two Classes and distinguishes license fee from mohatarfa. Certain articles are enumerated in para 2 of the G.O. as subject to mohatarfa tax but not to license fees and certain others in the appendix to the G.O. as subject to license fees in addition to mohatarfa tax if any ~~[illegible]~~ the mohatarfa tax having been abolished and license fees not being leviable for the reason stated in para 2 of the G.O. and ~~[illegible]~~ Regulations, it is only such tax as is leviable under the L. P. Regulation that can be collected in respect of the former class of articles in the villages under advertence. The Sanitary Board has nothing to do with the collection of this tax. In regard to the latter class of articles the position remains unchanged so far as the Sanitary Board is concerned, as the abolition of the mohatarfa tax does not affect the powers of the Sanitary Board to levy license fees. The Irandavs right under the G.O of 1902, however, ~~[illegible]~~ being dependent on the Sanitary Board's right, is consequently limited now to the ~~[illegible]~~ license fees leviable by the Sanitary Board in their Irandavillages in respect of the articles enumerated in the appendix to the G.O. of 1915 and remains

Note—Contn. Sheet

WD 066—GPB—80,000—26-7-29

Serial No.

unaffected by the abolition of the protectorate.

32) (b) This does not appear to be possible, no power being reserved in the V.P. Regulation, when the Regulation is once extended to any area by a notification under s. 1(3), to cancel such notification.

9/4/30

33) Seen. H.S.S.

9/4/30

34 The Land Boards may be informed of their legal position in regard to Mr. Clark's claim as expressed above and they may adjust Mr. Clark's claim accordingly.

2nd Secretary

19/4.

35) Will ass't Secr. Native Affairs kindly discuss this matter.

Subject discussed with Member in charge on 4/7/30

Note—Contn. Sheet

CHIEF SECRETARY. 10 APR. 1930

OFFICE OF THE SECRETARIAT OF COUNCIL 19 APR. 1930 No. 7875

Serial No.

36) In the circumstances stated in the letter of 6th June 1930 received from the V.P. of the Sanitary Board, the question of discontinuing the concession sanctioned to the godidar in the G.O. of 9-6-1902 is not connected with the abolition of mohatarfa and has to be considered independently of it.

L.S. 6.6.30.) 5/6/30

7-7-30

37) If asked, the Board may be asked to continue the concession sanctioned in the G.O. of 9-6-1902 unless Govt consider it expedient to withdraw the same on grounds other than the abolition of mohatarfa.

38) The reasons urged in the petition dated 1-6-1901 presented by the then godidar which led to the G.O. of 9-6-1902 are the following:—

(a) The ryots of godi villages are not paying any tax to Govt.

(b) The cost of sanitation of the villages is borne by Govt and not by the godidar.

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29

D 6131

17

General and Revenue Secretariat | L. 3 File No. 16 of 1928 | App. F. III—2]

Serial No.

OFFICE OF THE SECOND MEMBER OF COUNCIL
8 JULY 1930
No. 238

Reason (a) is not tenable and reason (b) has ceased to exist on the constitution of Village Panchayats under the V.P. Regn. In consequence of the changed conditions Govt may reconsider the order of 1902 if they think it fit to do so.

Submit for orders.

AS 7/7/30

In the altered circumstances the Concessions sanctioned in G.O. dt 9.6.1902 may perhaps be withdrawn

2nd Member) VS 8.7.30

Yes.

CBJ 9/7 VS

Draft put up

Mr 11.7.30 AS

For perusal before issue

2nd Member) VS 14.7.30

CBJ 15/7

Issue

VS 16.7.30

OFFICE OF THE SECOND MEMBER OF COUNCIL
14 JULY 1930
No. 2390

Note—Contn. Sheet

WD 056—GPB—30,000—26-7-29

General and Revenue Secretariat

File No. 16

4178 1613 18

App. F. III—2]

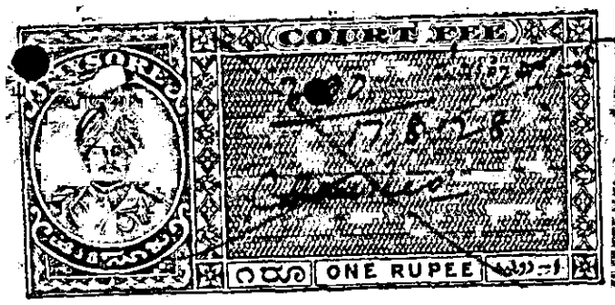
of 1928

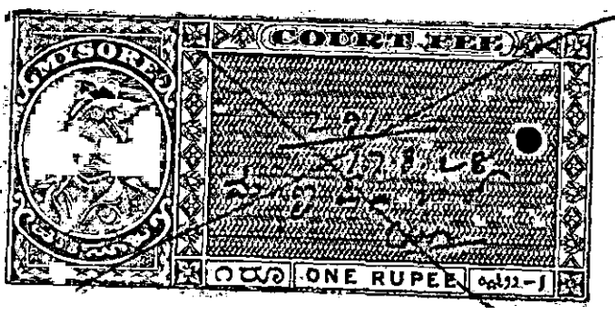
Serial No.	
18	G.O. no. L. 783-4 dt. 21-7-3 Directs that the present acte circumstances the G.O dt. 9-6-0 be cancelled & rejects the mayo & Mr. C. Krishnachar

L. & R. BRANCH

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29





19

Before the Government

o f

HIS HIGHNESS THE MAHARAJA OF MYSORE,

Bangalore.

896

Mis. petition No.

Petitioner.

C. Krishnachar,

Jodidar of Gonamakanahalli &
Gangadoddi Villages,

Dasarahosa Halli Hobli,

BOWRINGPET TALUK.

V.P-16-28-1

Respected Sir,

The petitioner, above named, most respectfully begs to state as follows:-

(1). That the petitioner is the jodidar of Gonamakanahalli and Gangadoddi villages in Dasarahosahalli Hobli, Bowringpet Taluk.

(2) That the jodi villages, referred to above, are comprised within the Sanitary Board area of the Kolar Gold Fields.

(3) That the petitioner has been in peaceful enjoyment
(1) of his rights to the mohatharfa and license fees leviable from owners of various kinds of shops, within the limits of his jodi villages, in the area of the Sanitary Board.

(4) That the sanitation of the jodi limits in the said
(2) Sanitary Board area is being attended to by the petitioner's own staff without any room for any reasonable criticisms for over thirty years till now.

(5) That the petitioner's rights to manage sanitation of his jodi limits and recover the license fees from the occupiers of shops within the said limits have been duly recognized, on a reference to the Government so far back as 1902, the Government then indicating to the Sanitary Board the said rights of the petitioner (vide Government proceedings No. 19000/LF 17-99 dated the 9th June 1902).

(6) That in spite of the above facts the petitioner has been given to understand from some of the shop owners within the jodi limits that they have been compelled by the present Vice-President of the Sanitary Boafd to pay up the license fees to the Sanitary Board, on the penalty of their not being granted licenses if the said shop keepers should fail to deposit the license fees as directed by him.

(7) That several of the shop keepers have paid the license fees to the Sanitary Board according to the directions of the Vice-President and have obtained licenses.

(8) That the said orders of the Vice-President of the Sanitary Board amply prove the unjust use of the powers of the said Board to the obvious prejudice of the petitioner's fiscal interests contrary to the intentions of the benign and benevolent Government towards the petitioner when the Board was formed.

(9) That the petitioner has been spending large sums of money on the sanitation of the jodi village limits and it is needless to submit that the direct and indirect compulsion of the petitioner's tenants, on the part of the Vice-President, to pay up the license fees to the Sanitary Boafd, contrary to the orders of the Government, referred to above, unjustifiably cripples the finances of the petitioner

21

(10) That the petitioner submitted a petition to the Deputy Commissioner, Kolar District, and the President of the Sanitary Board, Kolar Gold Fields, on or about the 14th July 1928 regarding the same matter and the petitioner has not been favoured with any reply as yet.

(11) .. That under the above circumstances the petitioner is driven to the painful necessity of submitting the above facts to the kind notice of the Government for the immediate passing such orders as may be necessary to protect the interests of the petitioner.

(12) That the petitioner most respectfully prays that the benign Government may be pleased to institute immediate enquiries and render justice. The petitioner further prays that pending disposal of the this petition, any further recovery of the license fees by the Sanitary Board from the shop owners of the jodi limits may kindly be ordered to be stayed and the Sanitary Board may be directed to issue licenses to the said shop-owners on their payment of the license fees to the petitioner as usual with a further direction that the license fees already recovered by the Sanitary Board from the said shop owners may be refunded to the petitioner especially as the petitioner has to disburse wages to the sanitary staff maintained by him.

For which act of kindness as in duty bound

I beg to remain,
Respected Sir,
Your Honor's most obedient servan

ನ. ಕೃಷ್ಣಪ್ಪ

17-8-28

22

App. F. G. 9]

V.P-16-d-2

GOVT. OF H. H. THE MAHARAJA OF MYSORE.

GEN. & REV. SECRETARIAT.

OFFICIAL MEMORANDUM.

No. L 1964 Excise Pcln 3-9-1928.

The accompanying Petition Registered No.... 896 ..... dated 17-8-28 received at the General and Revenue Secretariat from Sri C. Krishnacha Jois & others, Gowramaka hallu & Gangaddi villages about the levy of license fee by the Toddy Boards from the shop keepers in the Toddi villages

is forwarded, ~~together~~ with its enclosures Compliments to the Pro. to Commr. Board K-E-7 for a report & a Navalgund for.....

By Order,

Secretary. 28/8

BANGALORE, 28/8 .....19.....

[P. T. O.-

WD 2369.-GPB—3,000—14-6-27

ಅರ್ಜಿದಾರ್..... ತಾಲ್ಲೂಕು

.....ಹೋಬಳಿ

.....ಗ್ರಾಮದಲ್ಲಿರುವ

.....ಗೆ

'ಇಂಡಾರ್ಸ್ಡ್ ಹುಕುಂ.

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ವಿಷಯದಲ್ಲಿ ನೀವು ಗುಜರಾಯಿಸಿಕೊಂಡ .....

ಮರ್ಕುಮಿನ ಅರ್ಜಿಯನ್ನು..... .....ಬಗ್ಗೆ

.....

.....ರವರ ಬಳಿಗೆ ಕಳುಹಿಸಿದೆ

ಬೆಂಗಳೂರು.

By Order,

Secretary.

C. No. 71

Encls.

1927-1928

OFFICE OF THE PRESIDENT, SANITARY BOARD,
KOLAR GOLD FIELD.

Dated, Champion Reefs, 15th September, 1928.

From

A. K. SYED TAJ PEERAN, ESQR., B. A.,

President, Sanitary Board, Kolar Gold Field,

CHAMPION REEFS.

V.P. 16-28-4

To

R. RANGA RAO, ESQR., B. A., B. L.,

General Secretary to the Government of His Highness

The Maharaja of Mysore, BANGALORE.

SIR,

With reference to your letter No. L.1964/V.P.16-28-2 dated 3rd September 1928 calling for a report on the petition of Mr. C. Krishna Char Jodidar of Gonimakanahalli and Gangadoddi villages about the levy of License Fees by the Sanitary Board from the Shop Keepers in the Jodi Villages, I have the honour to invite your kind reference to this Office letter No. C.71/27-28 dated 25th July 1928, in the matter of collection of house and other Taxes (building taxes etc.,) by the Board's Agency and to state that by the abolition of the levy of Mohatarfa Taxes in all the villages in the State (Government and Inam) according to Government Notification No. L. 5206 L.B. 26-26-164 dated 28th February 1928 the Jodidar will only be entitled to Ground rent in his Jodi Villages. Orders of Government in the matter are awaited.

A final report on the points referred to in the Jodidars petition will be submitted on receipt of reply from Government to the above reference.

I have the honour to be,

S i r,

Yours most obedient servant,

FOR PRESIDENT.

C. No. 71 Encls.

1927-1928

OFFICE OF THE PRESIDENT, SANITARY BOARD,
KOLAR GOLD FIELD.

Dated, Champion Reefs, 15th September 1928

From

A. K. SYED TAJ PEERAN, ESQR., B. A.,
President, Sanitary Board, Kolar Gold Field,
CHAMPION REEFS.

V.P. 16-28-4

To

R. RANGA RAO, ESQR., B. A., B. L.,
General Secretary to the Government of His Highness
The Maharaja of Mysore, BANGALORE.

SIR,

With reference to your letter No. L.1964/V.P.16-28-2 dated 3rd September 1928 calling for a report on the petition of Mr. C. Krishna Char Jodidar of Gonimakanahalli and Gangadoddi villages about the levy of License Fees by the Sanitary Board from the Shop Keepers in the Jodi Villages, I have the honour to invite your kind reference to this Office letter No. C.71/27-28 dated 25th July 1928, in the matter of collection of house and other Taxes (building taxes etc.,) by the Board's Agency and to state that by the abolition of the levy of Mohatarfa Taxes in all the villages in the State (Government and Inam) according to Government Notification No. L. 5206 L.B. 26-26-164 dated 28th February 1928 the Jodidar will only be entitled to Ground rent in his Jodi Villages. Orders of Government in the matter are awaited.

A final report on the points referred to in the Jodidars petition will be submitted on receipt of reply from Government to the above reference.

I have the honour to be,

S i r,

Yours most obedient servant

FOR PRESIDENT.

V.P.16 - 28 - 6-

Before the Government of H.H. the Maharaja of Mysore, Bangalore.

24

Petitioner:-

Krishnachar,

Jodidar of Gonamakanahalli & Gangadoddi Villages,

Dasarahosahalli Hobli, Bowringpet Taluk.

Respected Sir,

The petitioner, above named, most respectfully begs to state as follows:-

1. That the petitioner had submitted a petition to your honour on the 17th August 1928 regarding the interference with the legal rights of the petitioner to collect the license fees from the occupiers of shops within the jodi limits of Gonamakanahalli & Gangadoddi Villages by the Vice-president of the Sanitary Board, Kolar Gold Fields;

2. That the petitioner has not been favoured with a reply as yet;

3. That the unrighteous collection of the license fees by the Vice-president, Sanitary Board from the said shop-owners has materially reduced the income of the petitioner who has been maintaining the ~~sanitation~~ sanitary staff to maintain the sanitation of the petitioner's jodi limits.

4. That the petitioner, therefore, prays your honour to kindly grant the petitioner's prayers set forth in the said petition at your honour's earliest convenience and protect him.

For which act of kindness, as in duty bound,

I beg to remain,

Respected Sir,

Your honour's most obedient servant

Andersonpet, K.G.F.,

17. 12. 1928.

25

Appendix F G—1

SUBJECT.....

.....

.....

Section LP

File No. 16-28.

Serial No. 7

No. L4855

Diary No. of letter replied to.....L2722

General and Revenue Secretariat

( )

the *192*

Date of issue.....18-1-29.....

Signed by .. M.V.D. Dyer

st of enclosures.....

Copied by.....

Examined by.....

To C. Krishna Chetty Esq
Godichur. Gangadoke
etc.

With reference
to his petitions dt 17.8.1
and 17th Dec. cy 28,
about the levy of
Cess levied by the
Sanitary Board from the
Shop keepers in his
godi villages, his
Krishnachar is
informed that the
matter is under
consideration & Govt
& that orders will
issue in the matter
shortly which he
can communicated to

over

WD 0399—GPB—20,000—18-9-28

Telegrams:—"SPECIMAC"
Telephone No. 56 CHAMPION.

OFFICE OF THE PRESIDENT, SANITARY BOARD,
KOLAR GOLD FIELDS.

127

No. 32.
Encls. 2

Dated, Champion Reefs, 17th February 1930.

From

A. V. Ramanathan, Esquire, B.A.,
President, Sanitary Board, Kolar Gold Fields,
CHAMPION REEFS.

GEN. & REV. SEC. 4440 20 FEB 1930 L. S. G. BRANCH

VP 16-28

To

R. Ranga Rao, Esquire, B.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

Sir,

With reference to your letter No.L.1964/V.P.16-28-2 dated 3rd September 1928 calling for a report on the petition of Mr. C. Krishna Chary Jodidar of Gon doddi villages about the levy of license fees by the Sanitary Board in the Jodi area and subsequent reminder No. L.4770/V.P.16-28 dated 23rd December 1929 on the subject mentioned in the margin, I have the honour to state as follows:-

1. The Government in their order No. 19000/L.F.17-1899 dated 9th June 1902, authorized the Jodidar to issue licenses (signed by the jodidar and countersigned by the President or the Sanitary Officer of the Board) and directed that the Jodidar should levy the prescribed fees for these licenses and certify under each license to the effect that a fee not less than the prescribed rate had been levied by him and trusted that, by that arrangement, overcrowding might be prevented. This permission was in consideration of the fact that the cost of sanitation of these two villages was borne by the jodidar. Since then, the jodidar has been maintaining the sanitary staff and recovering license fees in accordance with the said Government Order.

2. There were occasionally instances of inadequate sanitary arrangements by the jodidar and in the year 1928, when plague broke out in the Jodi limits of Andersonpet, an expenditure of Rs.65/- was incurred for evacuation, camping and disinfecting purposes. The

jodidar, when asked to pay this amount expended, did not pay it, on the plea that he was not liable to pay such charges.

3. Thereupon the Medical Officer of Health suggested that the question of principle viz; as to who was to be held responsible for the proper sanitation, and control of epidemics and charges connected with such work - had to be once for all settled as there might be several such happenings in future.

4. By this time, the Government in their Notification No. L 5026/L.B.26-26-164 dated 28th February 1928 abolished Mohatarfa throughout the State including Inam villages and jaghirs. The principle accepted in that Notification is that jodidars are not entitled to continue to levy Mohatarfa in their villages after it had been abolished by Government as a tax. Much less are jodidars entitled to other taxes or license fees, leviable under special laws

5. On a reference made from this Office, with No.C.71/27-28 dated 25th July 1928, the Government have in letter No.L.1958/L.B. 74-28-2 dated 12th September 1929 directed that under the Government Order No.L.1248-51/V.P.27-27-16 dated the 15th August 1929, the taxes on houses etc. in all the villages in the Board area including Jodi villages should be collected by the Village Panchayets themselves and the same credited to their funds.

6. The question of the relationship between the Village Panchayets and the Sanitary Board, as regards the responsibility for sanitary administration, has been since settled in Government Order dated 15th August 1929 cited above and full control in regard to sanitation in the villages in the Sanitary Board has been vested in the Sanitary Board, even to the exclusion of the statutory Panchayets. In such circumstances, it is not at all expedient to continue any longer the arrangement sanctioned in the Government Order of 9th June 1902, as it involves entrusting, in the Sanitary Board area, to a private individual, a power which has been withdrawn, after considerable discussion, even from statutory bodies like the Village Panchayets. License fees are levied under the Mysore Mines Regulation and the jodidar cannot possibly have any inherent claims to them. The

29

jodidar has also no claim to the Mohatarfa of the jodi village on the advent of the Village Panchayet Regulation. He is entitled only to ground rent as the proprietor of the land. The license fees realised in the [illegible] 28 amounted to Rs.500/- up to end of the 20th December 1929 and the said amount less Rs.45-2-0 paid for plague disinfection charges of 1928 has been kept in deposit account of the K.G.F. Sanitary Board.

7. The whole subject was placed before the Sanitary Board at their meeting held on 20th December 1929 and the copy of their resolution is submitted herewith.

8. I request you, in these circumstances, to be so good as to obtain the sanction of Government to the Board's resolution

(a) to consider that the order of the 9th June 1902 authorizing the jodidar to levy license fees ceased to operate with effect from 28th February 1928; and to authorize the Board to take over direct charge of the Sanitary administration of the area

and (b) to order that the jodidar's accounts may be scrutinized on the above basis and he be allowed out of his actual total collections, only ground rent to which he is entitled as the proprietor of the land as also the expenditure he had incurred since 28th February 1928 on the sanitation staff employed by him in the area from 28th February 1928 to 20th December 1929.

9. In view of the fact that Andersonpet is enjoying substantially the same amenities as Robertsonpet in the matter of light, water, market facilities etc. and as a measure of improving further the sanitary administration of the areas immediately adjoining the mines, the Board have also resolved that Andersonpet (including the Government and jodi area) be specifically excepted from the operation of the Village Panchayet Regulation and brought under the full direct administration of the Sanitary Board, as in the case of Robertsonpet, with similar rates of taxation sanctioned in G.O.No.557-9/L.B.377-04-2 dated 12th July 1905 and G.O.No.2259-60/L. B.126-25-4 dated 23rd September 1926.

E x t r a c t

from the Proceedings of the Third Ordinary Meeting of the K.G.F. Sanitary Board, held on Firday the 20th December 1929.

---

* *

24. Petition of Mr. C. Krishna Char, Jodidar, to Government re the levy of license fees by the Sanitary Board, on shops in the Jodi area.

Resolution:- A. In view of the fact that Government in their Order No.L.1248-51/V.P.27-27-16, dated 15th August 1929, have directed among other things, that "full control in regard to sanitation in the villages in the Village Panchayet area will vest in the Sanitary Board", the Board are of opinion

(i) that the Government be moved to declare that the order of 9th June 1902, authorising the Jodidar to levy license fees (not less than those prescribed in the Sanitary Board Bye-laws) for shops in Andersonpet area on the ground that he had undertaken to look after the sanitation of the area, be considered as having ceased to operate with effect from 28th February 1928; and that the Board may be authorised to take over direct charge of the sanitary administration of the area

& (ii) that the Jodidar's Accounts may be scrutinised on the above basis and he be allowed out of his actual total collections, only ground rent to which he is entitled as the proprietor of the land, as also the expenditure he had incurred since 28th February 1928, on the sanitation staff employed by him in the area.

B. Having regard to the circumstances that Andersonpet is enjoying substantially the same amenities as Robertsonpet, in the matter of light, water, market facilities, etc., and is growing in importance; the Board would go a step further and recommend that Andersonpet (including the Government and the Jodi area) be specifically excepted from the operation of the Village Panchayet Regulation and be brought under the full direct administration of the Sanitary Board, as in the case of Robertsonpet, with similar rates of taxation.

* * * *

Sd. A. V. Ramanathan,
President, K.G.F. Sanitary Board.

."E X T R A C T"

Champion Reefs

For President,
K.G.F. Sanitary Board.

4351/1

AHO
LSG

2

The G.O. of 1902 says
15 license fees levied under the Sanitary Rules then in force.
Have these rules continued to be in force after the passing of the Mines Regulation of 1906 and are the license fees still levied under the same rules?

Did these license fees take the place of the rent or fee they took?

The L.S.G. Branch will please furnish information on the above points.

Yr
7/8/30

(a) Under Rule 8 (Section VI) of the rules carried with Govt. Notf. No. 70 S.H.B 185-12-3 dy 22-3-06 under the Mines Reg Act VI of 1906 licences have to be given by the Govt for the use of places for sale of articles of human consumption in accordance with Bye laws to be framed by the Bd & approved by Govt. & fees are levied

(x) Please put up a copy of these ~~bye~~ rules and bye laws.
Yr
8/8

LSG(Bye laws)
copy of Rules & Bye laws in part II
Yr
8/8

Yr
8/8

4170 V 47/53 33.

(6) There is nothing on the file to show that licence fees have been enhanced for inhabited Shop Cat

A draft D letter for the signature of Asstt

19/3 D

24/3

21/3

Do note 32 D 27-3-30 from the Vadodara Agency furnishing the information sought.

1.4.30

21/4

21/4

S.O. 35

Revised Rates of License Fees in the Kolar Gold Fields Sanitary Board Area.

No.6449-L.B.151-13-4, dated 19th February 1915.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

Read:-

Government Order No.14431-L.F.17-99, dated 31st March 1903 sanctioning the revision of Bye-law No. X, for regulating and licensing shops and ~~xiii~~ stalls used for certain articles of human consumption within the area of the Sanitary Board, Kolar Gold Fields.

2. Government Order No.317-18-L.B. 496-06-2, dated 11th July 1907, sanctioning the licensing of certain offensive and dangerous trades in the Kolar Gold Fields area.

3. Government Order No.6571-2-L.B.61-10, dated 12th March 1912, sanctioning bye-laws for the regulation and inspection of ~~the~~ bakeries and areated water factories in the area under the authority of the Kolar Gold Fields Sanitary Board.

4. Correspondence ending with letter No.330, dated 12th January 1914, from the President, Sanitary Board, Kolar Gold Fields, soliciting sanction to the revision of the rates of license fees for carrying on certain descriptions of trade and business, and to the levy of fees on certain new items thereof.

Order No.6449-L.B.151-13-4, dated 19th February 1915.

Government observe that the second and third of the Government Orders read above authorised only the issue of licenses in the case of the trades and professions referred to therein and not the levy of fees therefor.

2. On a careful consideration of the several items contained in the statement submitted by the President, Government consider it inexpedient to authorize the levy of any fees distinct from the mohatarfa or shop-tax now

Items	7 and 17.	Sale of rice, grains and condiments.
"	14	Milk vending.
"	16	Sale of old cloths.
"	18	Depositing or washing old cloths.
"	19	Pottery.
"	22	Eggs.
"	25	Sale of ghee or oil.

36

levied in respect of the marginally noted items, as they are not subject to any such fees in the areas to which the Municipal Regulation applies.

3. In respect of the other items included in the ~~xxxxx~~ statement referred to, Government are pleased to accord their sanction to the levy of fees as per schedule appended to this Order.

D.M.Narasinga Rao,

Offg.Secy.to Govt.Gen.& Rev.Depts

To

The President, Sanitary Board, Kolar Gold Fields.

No.6449-A.B.151-13-4, dated 19th February 1915.

No.	Items of trade or business.	License fees.		Remarks.
		Present.	Proposed and sanctioned.	
1.	2.	3.	4.	5.
		Rs.	Rs.	
1.	For sale of meat.	5	5	
2.	do. fresh fish.	2	2	
3.	do. poultry.	2	2	
4.	do. salt fish.	2	2	
5.	do. vegetables.	1	1	
6.	do. fruits.	1	1	
7.	do. kerosene oil.	1	2	
8.	Soda water factories.	5	5	
9.	Bakery.	5	5	
10.	Hotel.	5	5	
11.	Fuel depots. ...	5	10	
12.	Oil-man stores. ...	1	5	
13.	Dairy.	1	5	
14.	Hides and skins. ...	5	5	
15.	Oil-milling or pressing, brick making, lime burning, ~~sugar-cane mill~~.	Nil	2	
16.	Livery or hack stables.	Nil	5	
17.	Hay, grass, wood thatching materials.	Nil	1.	

COPY"

Champion Reefs.
Dated 27th March 1930.

Vice President,
K.G.F.Sany. Bd.

L. 6823 dated 26-3-1930

37

~~Ex&xNoxk.~~

To

The Vice President,
K.G.F. Sanitary Board.

Dear ~~Sir~~ Mr. Venkatachar,-

In the matter of the petition of Mr. C. Krishna Char regarding the levy of license fees by the Sanitary Board in his Jodi Villages, information on the following points is necessary and I shall be highly obliged if you will kindly furnish the same as early as practicable :-

(1) At what rates are license fees being levied from shop-keepers and (A copy of the Government Order on the subject may be kindly ~~sanctioned~~ sent.)

(2) Whether license fees ~~was~~ were being levied in addition to Mohatarfa shop-tax from shop-keepers?

(3) Whether after the abolition of mohatarfa, license fees have taken the place of mohatarfa shop-tax or whether any other levy is made at present?

I have etc.,

DRAFT)

~~For Gen: Secry to Govt.~~

25/3/30

K.M.R.1.
22/3.

L. 8265 dt 13/5/30

38

To

The Vice President,

Sanitary Board, K.G.F.

Dear Mr. Vedavyasachar,

With reference to your D.O. No.C. 32, dated 27th March 1930 in re. the levy license fee in the limits of his Jodi vill by Mr. C. Krishnachar, kindly let me know whether the Jodidar was levying mohatarfa shops in his village before 1902, whether there after up to 1927 he was permitted to levy license fees in place of shop tax or in addition to shop tax, and at what rates license fees were levied by the Sanitary Board and the Jodidar.

Yours sincerely,

L. 8265 dt 13/5/30

38

To

The Vice President,

Sanitary Board, K.G.F.

Dear Mr. Vedavyasachar,

With reference to your D.O. No. 32, dated 27th March 1930 in re. the levy of license fee in the limits of his Jodi village by Mr. C. Krishnachar, kindly let me know whether the Jodidar was levying mohatarfa on shops in his village before 1902, whether thei after up to 1927 he was permitted to levy license fees in place of shop tax or in addition to shop tax, and at what rates license fees were levied by the Sanitary Board and the Jodidar.

Yours sincerely,

4370/29 4120/1 - 40/53 39

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The Secretary wants to know whether it was in lieu of registration that the Godidan was permitted to collect licence fee. Please report in connection with this information. and

(Sgd) L-S-Pe-Bon

2/5

2. There is no information in the previous papers on the subject. Sanction is accordingly solicited for the issue of a Pharmacy licence to Mr. Venkatachalam Pillai

(Sgd) R

2/5/30

3

4 Draft herewith

(Sgd) R

7/5/30

(Sgd) R

7/5

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

D.O. No. 2826-R/13-5-30 to Mr. Venkatachalam

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Do 240 C-32 Dr 6-6-30 Lrm
re Vestry drainage Stepney
that no shop can was being
erected & occupied by the guardians
either before 1930 or afterwards
pending [illegible] that he allows temporary
annual rent for the land on
which the shops were erected etc
Dated with reply to
Lrm dated

3-6-30 May we send to
Asst Sec, Poor Rate,
for submission to the
Rating Committee
[illegible]

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

TELEGRAMS : "SPELMAG."

PHONE NO. "58 CHAMPION."

THE KOLAR GOLD FIELD SANITARY BOARD

NO. C.32/29-30.

CHAMPION REEFS

Dated 6th June 1930.

11 JUNE
L. S. G. BRANCH.

Dear Mr. Someswara Iyer,

With reference to your D.O. letter No.L.8265 dated 13th May 1930, enquiring whether the Jodidar of Gonamakanahalli was levying Mohatarfa on shops in his village before 1902 etc., I write to state that on enquiry I learn that no shop tax was being levied and recovered by the Jodidar either before 1902 or thereafter up to 1927. But he was levying ground rent for the land on which shops were built. He was levying this ground rent (not shop tax) in addition to the License fees at the rates sanctioned in Government Order No.6449 L.B.151-13-4 dated 19th February 1915, a copy of which is enclosed for reference.

The sanctioned rate mentioned above is common to both the Sanitary Board and to the Jodidar.

Yours sincerly,

Vedanayakam

To.

T.K. Someswara Iyer, Esq., B.A.,B.L.,
Assistant Secretary to Government,
General Department,
Bangalore.

Revised Rates of License Fees in the Kolar Gold Field Sanitary Board Area.

No.6449-L.B.151-13-4, dated 19th February 1915

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

Read:-

Government Order No.14431-L.B.17-99, dated 31st March 1903, sanctioning the revision of Bye-law No:X, for regulating and licensing shops and stalls used for certain articles of human consumption within the area of the Sanitary Board, Kolar Gold Fields.

2. Government Order No.317-18-L.B.496-06-2, dated 11th July 1907, sanctioning the licensing of certain offensive and dangerous trades in the Kolar Gold Fields area.

3. Government Order No.6571-2-L.B.61-10, dated 12th March 1912, sanctioning bye-laws for the regulation and inspection of bakeries and aerated water factories in the area under the authority of the Kolar Gold Fields Sanitary Board.

4. Correspondence ending with letter No.330, dated 12th January 1914, from the President, Sanitary Board, Kolar Gold Fields, soliciting sanction to the revision of the rates of license fees for carrying on certain descriptions of trade and business, and to the levy of fees on certain ~~descriptions of trade~~ new items thereof.

Order No.6449-L.B.151-13-4, dated 19th February 1915.

Government observe that the second and third of the Government orders read above authorised only the issue of licenses in the case of the trades and professions referred to therein and not the levy of fees therefor.

2. On a careful consideration of the several items contained in the statement submitted by the President, Government consider it inexpedient to authorize the levy of any fees distinct from the mohatarfa or shop-tax now levied in respect of the marginally noted items, as they are not subject to any such fees in the areas to which the Municipal Regulati

Items	7 & 17.	Sale of rice, grains and condiments.
"	14	Milk vending.
"	16	Sale of old cloths.
"	18	Depositing of washing old cloths.
"	19	Pottery.
"	22	Eggs.
"	25	Sale of ghee or oil.

43

applies.,

3. In respect of the other items included in the statement referred to, Government are pleased to accord their sanction to the levy of fees as per schedule appended to this order.

D.M.Narasinga Rao.

Offg.Secy.to Govt.,Gen.& Rev.Depts.

No.6449-L.B.151-13-4, dated 19th February 1915.

No.	Items of trade or business.	License fees. Present.	Proposed and sanctioned.	Remarks.
1.	2.	3.	4.	5.
		Rs.	Rs.	
1.	For sale of meat. ...	5.	5.	
2.	do. fresh fish. ...	2.	2.	
3.	do. poultry. ...	2.	2.	
4.	do. salt fish. ...	2.	2.	
5.	do. vegerables. ...	1.	1.	
6.	do. fruits. ...	1.	1.	
7.	do. kerosene oil. ...	1.	2.	
8.	Soda water factories. ...	5.	5.	
9.	Bakery. ...	5.	5.	
10.	Hotel. ...	5.	5.	
11.	Fuel depots. ...	5.	10.	
12.	Oil-man stores. ...	1.	5.	
13.	Dairy. ...	1.	5.	
14.	Hides and skins. ...	5.	5.	
15.	Oil-milling or pressing, brick-making, lime burning. ...	Nil.	2.	
16.	Livery or hack stables. ...	Nil.	5.	
17.	Hay, grass, wood thatching materials. ...	Nil.	1.	

"C O P Y"

Champion Reefs.
Dated, 6th June 1930.

Vice President,
K.G.F.Sanitary Board.

Proceedings of the Government of
His Highness the Maharaja of Mysore.

Read:-

47

Correspondence ending with letter No.C.32 dated the 17th February 1930, from the President, Sanitary Board, K.G.F., reporting on the petition of Mr. C.Krishna Char, Jodidar of Gonamakanahalli and Gangadoddi villages, complaining of the interferance by the Board in his right to levy ~~xxxx~~ license Fees from shop keeper within the limits of his jodi villages, in the area under the control of the Board.

Order No. L. 783-4 dt 21-7-30

On a petition dated 1st April 1901, addressed to the Deputy Commissioner, Kolar District, by ~~the~~ Jodidar Vedavyasachar of Gangadoddi, the Government in their order No.19000 L.F. 17-99 dated the 9th June 1902, directed that the Jodidar ~~may~~ might be allowed to issue licenses for opening shops in the jodi villages and to levy fees for such licenses at rates not lower than those prescribed for adoption by the Sanitary Board. This order was passed mainly in consideration of the fact that the cost of sanitation of the villages was being borne by the Jodids. The petitioner now complains that his right to levy license fees has been interfered with by the Vice President of the Sanitary Board, levying the fee from some of the shop owners in the limits of his jodi villages.

43

2. The introduction of the Village Panchayet Regulation into the area under the control of the Sanitary Board has shifted the responsibility for keeping the villages in a sanitary condition to the Village Panchayets and in the altered circumstances of the case, the continuance of the concessions ordered in the G.O. of 9-6-1902 read above, is no longer necessary. In these circumstances, Government direct that the said G.O. be cancelled and that the prayer of the petitioner be rejected.

14.7.30 Genl:Secy:to Govt.

12/7/38

The President, K.G.F.Sany:Board.

The Comptroller to Govt.

Memo No. L.785 dt 21-7-30

Copy of the above is forwarded to the Chief Secretary to Government in continuation of this O.M. No L 4583 Z/3 16-28-) dt 8.6.29

By order

14.7.30

12/7/38

for Secretary

App. F. IX-4

Previous References

1925.
(V.P)

File No. 15-28-

Serial Nos. 5, 6, 7, 10, 22, 23.

Later References

Mg 327-36-1-8

General and Revenue Secretariat.

Serial Nos. Six

P. 32
K-E

Part B for May, 1929.

SUBJECT

Petition from Mr Muddumangavadhulatan of Sri Gunda Brahmaneshwaraswami mutt Pattanayakanahalli, Sira Taluk praying for exempting the mutt buildings from payment of any tax under V. P regn

---

Note no 7295-7 & 29-4-29.

directs that the exemptions already granted may be continued and items not covered by the orders of 1884 & 1896 may be taxed

To
The Deputy Commr. Tumkur
The Revenue Commissioner
~~The Comptroller to Govt.~~
The Compiler, Mysore Gazette
The Head Assistant

L6411

App. F. III—2]

General and Revenue Secretariat. V.P File No. 15 ~~12~~ of 192~~7~~8

Serial No. 5

Petition dated 21/6/28 from one Muddumangewadhutam of Sri Gurumurabheswaraswamie matha Sahrayakanahalli, Sira taluk. praying that necessary orders may be issued to the Deputy Commr. Tumkur District, exempting the buildings et all asked to the deity from payment of any tax to be levied under the village Panchayat Regulation of 1926.

Para 1. P.W.D. 1 The petitioner states that in order to endow the temple with a permanent means of subsistence a gentleman by name Linganna built a large market with stalls, the proceeds of which were utilized for the temple

Para 6. P.W.D. 2 The petitioner says that as the institution being a charitable one as the buildings used for charitable or common purposes, they are not liable for the payment of any tax under Rule 7 of the rules issued on 6/61 which is not correct.

Rag R 3 Rule 7 does not apply to this case; under cl (C) (1) of Rule 8. it is explicitly stated that no Cess, tax or rate shall be leviable on any

NOTE—Contn. sheet

WD 0321—GPB—60,000—24-5-27

General and Revenue Secretariat. VP File No. 15 of 1928.

Serial No.

building belonging to Govt or the WB used solely for public purpose and no used or intended for residential purpo or for purposes of profit and nothing has been stated as regards building belong to mutts or temples, and

in cl c(ii) of Rule 8, it is stated that any building used as a place of publ worship or used for a charitable or common purpose shall be exempted from payment of any tax. cess or rate

4) The petitioner's contention that the buildings are used for a charital or common purpose does not stand to reason, as they form a regular source of income to the mutt.

~~The levy of mohatarfa taxes wa~~ 5) ~~abolished~~. The levy of mohatarfa taxes was abolished in Lr.o no. L4973-8 dt 26-26-163 dt. 27/2/28, in all th villages in the State, (Governmen Inam and Jahgir.)

6) If approved the petitioner may be informed that his request cannot be complied with

Submitted for orders

83 3/7/28

7) In the event issued by the

Rel to Fiche

NOTE—Contn. sheet

App. F. III—2]

General and Revenue Secretariat.

N.W.P. File No. 15 of 1928

Serial No.

Amidar it is stated that the mosque and other places of sanctity are exempted from taxation but the shops and houses are subjected to a low rate of tax.

8) Under rule 8 c(ii) no tax, cess or rate shall be leviable on any building used for a charitable or common purpose. The buildings in question which are not exempted under the Govt have perhaps also to be construed as being used for a charitable or common purpose for the maintenance of a place of public worship. If this view is accepted the decision in the Govt has perhaps to be reversed

1) They are nowhere treated as charitable buildings merely because the income from them goes for the benefit of a temple or charitable institution

HS 4/7 Ch Reg 9) HB 5/7

11) The Deputy Commissioner's view seems to be correct = the No exemption from moratorium is no longer operative

12) Petn may be rejected

13) better get a report from the Second Member

OFFICE OF THE SECOND MEMBER OF COUNCIL. 7 JULY 1928 No. 210

OHIEF SECRETARY. 5 July/28

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

9/7 mug/7 HB

L 2237 4

2239

64 11

[...app. F., III—2]

General and Revenue Secretariat.

V.P

File No. 15 of 1928

Serial No.

14) Submitted with a draft for approval.

8/7/28 K.

15) 8/11/28

6 Forwards the petn for favour of a report

Sd/- 16/7/28

Sd/- 11/7

7 Petition dated 22/11/28 from the Muddu rangavadhutaru, Patnaikanahalli, Sira taluk (this' Counsel') on the same subject.

P. W.D

16) The previous petition was referred to the Dy.comm Tumkur District for a report and the same is awaited

17) The petitioner forays for the issue of ad-interim orders directing the Dy.comm Tumkur not to levy Mohatarfa tax, until the petition is disposed of finally by Govt. (Para 5 of the petn)

18) Submitted for orders as to whether the petn may also be sent to the Dy.com in continuation and he requested to expedite the submission of the report already called for

Sd/- 22.11.28.

pending disposal of the Govt finally, & keep his order in abeyance.

Sd/- 23/11

OFFICE OF THE SECOND MEMBER OF COUNCIL
29 NOV. 1928
No. 4156

CHIEF SECRETARY
24 NOV. 1928

Sd/- 6/11

Sd/- 8/11

Sd/- 23/11

Note—Contn. Sheet.

21) Ash Dc to expedite report

Second Member) 22) Sd/- 8/11

Sd/- 6/11

Sd/- 8/11

Sd/- 23/11

Remind ash Dc

WD 01714—GPB—30,000—18-4-28

L264 5

General and Revenue Secretariat

File No. 25039 of 1928. App. F. III—2]

Serial No.

Q

Submitted with a draft remission for approval

11/12/28

1/12/28

Letter no. C 125-28-29 dated 10/12/28 from the Deputy Commr. Tinsukia District forwarding the report called for

The Deputy Commr's order explains the facts of the case and it is seen therefrom that the Panchayat has been advised to use its discretion and assess the buildings in question at concession rates

Submitted for orders with reference to para 11, 12 & 13 supra. The Legal Remembrancer may perhaps also be consulted.

5.12.28. If the word "use" in the rule in this behalf cannot be extended to the use of the rent from the building & exemption granted then the Panchayat can under cl(3) of Sec 36 grant exemption which may be either partial or complete in which Panchayat has to be approached. Law Secy may be consulted

5/12/28

NOTE—Contn. sheet

1

2611

App. F III—2]

General and Revenue Secretariat.

File No. 15 of 192 8

Serial No.

22 Noted 7245-7 of 29.4.28 to Revenue Secretary Bangalore. Dy Inspector Comptn. Directs that the exemptions already granted may be continued and items not covered by the orders 1% cess may be levied

Submitted with a draft Endorsement to the Petitioner, for approval

30/4/29

23 Noted. Noted 7335 of 2/5/29. Petitioner informed him accordingly

GEN. & R. V. SECTT.
3 MAY 1929
L. S. Urgandh

30/4/29

Petition noted so personally returned to record

30/4/29

NOTE.—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

7

App. F. G. 9]

GOVT OF H. H. THE MAHARAJA
OF MYSORE.

GEN. & REV. SECRETARIAT.

VP. 15-26-6
Ad 72-27-26

OFFICIAL MEMORANDUM.

No. L4172 D16-7-28

The accompanying Petition Registered
No. L6411 dated 21.6.28
received at the General and Revenue
Secretariat from Smt. Muddurangava
Dikshitam Srikanteda
Brahmeswaraswamy mutt
Pamajakanhalli, Sira taluk
praying that necessary order
may be issued to the Dy.
Commr. Tumkur Dist. exempt
the buildings attached to
the mutt from payment of
any tax to be levied under
the village panchayet
Regn of 1926

is forwarded, ~~together~~ with ~~its enclosures~~ compliment
to the Deputy Commr
Tumkur District for
favour of ~~for~~ report

By Order,

For Chief Secretary.

BANGALORE,
..... 19..... 8/6/28

[P. T. O.

WD 2369 -GPB—3,000—14-6-27

D. C. 4.] 6711

No — C-128-28g

Encl one copy & one file

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated, Tumkur, 10th December *192* 8.

FROM

K. V. ANANTARAMAN, ESQ., B.A.,
Deputy Commissioner, Tumkur District,
Tumkur.

L.S.G.

CHIEF SECRETARIAT
12 DEC. 1928

To

N. Madhava Rao, Esquire, B.A., B.L., L2611F

Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

GEN. & REV. SECTT.
DEC. 1928
L. S. G. BRANCH.

Sir,

With reference to your official memorandum No. L. 473 M1 72-27-24 dated 16th July 1928, forwarding for report the petition of Mr. Maddurakavadhutaru of Sri Gunda Brahmeswaraswami Mutt at Patnaikanahalli, praying that the buildings attached to the Mutt may be exempted from the payment of any tax to be levied under the V.P. Regulation of 1926, I have the honor to submit, herewith, the entire file of correspondence relating thereto, together with a copy of this office order, explaining the facts of the case. It will be seen therefrom that the "Village Panchayet" has been advised to use its discretion and assess these buildings at concession rates, as exemptions could not be granted under "Village Panchayet Regulation".

2) The petition with its enclosures, is herewith resubmitted.

I have the honor to be,

sir,

Your most obedient servant,

K. V. Anantaraman

DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

AD. 10/12.

10/12/28

No. V.P. 573/27-28.

Office of the Deputy Commissioner,

Tumkur District.

Dated, Tumkur, 11th April 1928.

Reference:-

Memo No. Pet. 260/26-27 dated the 20th June 1926 from the Sub Division officer, Madhugiri Sub Division, submitting the records connected with the question of granting the exemption from payment of Mohatarfa tax on Market Stalls, houses etc. belonging to Gurugundabramheswaraswami Mutt at Patnaikanahalli, Sira Taluk.

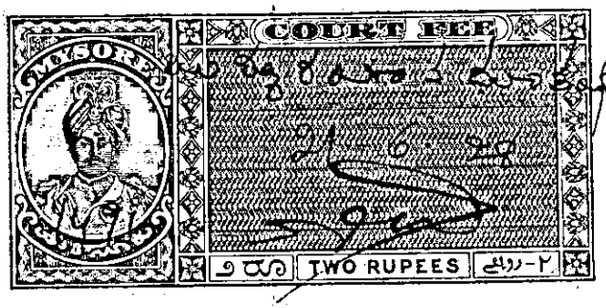
--00--

O r d e r.

On persuing the entire file of records, it is learnt that the exemption from payment of mohatarfa tax on market stalls was granted as per Govt: order No. 1178-9/50 dated the 17th May 1888, on condition that the stalls would be built within 18 months from the date of the Govt: order. This period was extended by 10 months in their order No. 6729-6/ 23-3 dated the 28th November 1889.

These Govt: Orders were in force when the Govt: had kept for themselves the right of collecting mohatarfa tax in the villages. But they have given away this right to Village Panchayets on the introduction of the Village Panchayet Regulation II of 1926 which came into force from the 1st February 1927. Subsequently a Notification was issued in their order No.L. 5026 L.B. 26-26-164 dated the 28th February 1928 to the effect that they have abolished mohatarfa tax in all the Govt: inam and jagir villages, consequently the Govt: order authorising the swami exemption from payment of mohatarfa tax has ceased to give the Mutt any privilege.

Clause (C. ii) of Rule 8 of the Rules issued under Notification No. 4347 L.B. 26-26-126 dated the 6th January 1927 lays down that no tax, cess or rate shall be leviable on any building or part of a building used as a place of public worship or used for charitable or common purposes. The market stalls and houses in question do not come under that catagory. Hence, no exemption can be given in this case.



BEFORE THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Petition of 27-28.

Petitioner.

Sri Gunda Brahmeswaraswami Matta,
Patnayakanahalli, Sira Taluk,
Tumkur District.

The petitioner begs to state the following facts for the kind consideration of Government and prays that they may be pleased to issue necessary orders to the Deputy Commissioner Tumkur:--

1. That the late Some Linganna of Patnayakanahalli, built a Siva temple and a well in the locality and in order to endow the temple with a permanent means of subsistence, he built a large market with stalls, the proceeds of which were utilised for the temple.

2. That on the recommendation of the then Deputy Comissioner, Tumkur, Government was pleased to exempt the buildings from Mohatarfa tax, as per Order No.1178-9/50 dated Bangalore 17th May 1888 and Order No.6725-6/233 date 28th November 1889.

3. In the year 1893, the District Jamabandi Officer tried to levy a tax on the Oil Mill erected in the temple the profits of which were used for public charitable purposes. Chowdappa, the brother of Some Linganna mentioned above appealing to Government, they passed order No.13192-3 Petn. 1272 dated Bangalore 2nd February 1894

exempting from Mohatarfa the Oil Mill in question and similar Mills which might similarly be dedicated to the said Institution.

4. Now in the year 1928, the petitioner is surprised to learn that the Deputy Commissioner, Tumkur, has ordered the cancellation of the exemption and that he has issued instructions to the Village Panchayet to levy a kandayam on the buildings &c., of the Mutt.

5. The petitioner has not been able to get a copy of the Deputy Commissioners order but he submits for the perusal of Government the order issued by the Amildar Sira, to the Patnayakanahalli Village Panchayet, the original of which is herewith produced.

6. The institution being a charitable one and the buildings being used for charitable or common purpose, the petitioner submits that they are not liable to any tax cess or rate under rule 7 of the Government Notification No.4347-L.B.26-26-126 dated 6th June 1927.

Under these circumstances, he prays that the Government be pleased to issue necessary orders to the Deputy Commissioner, Tumkur exempting the buildings &c., attached to the Matta from any tax whatever to be levied under the Village Panchayet Regulation of 1926.

ಅಜ್ಞಾಪಕರ ಸಹಿ

Bangalore
21. 6. 1928

Petitioner.

1936
27-28

15— V.P. 15-28-10

Please put this
keep this in the file pending. 14 WD

GEN. & REV. SECTT.
13 DEC. 1928
L. S. G. BRANCH.

OFFICE OF THE
SECOND MEMBER OF COUNCIL
13 DEC. 1928
No. P 132

Rajamantrapravina

C.S.Balasundaram Iyer, Esq., B.A.,
2nd Member of Council

L2603

agent of Ramakrishna Avadhutaru

The petitioner Muddaiinga Avadhutaru begs to submit herewith an authenticated copy of the proceedings of the Government of Mysore No.1178-9-50 dated 17th May 1888. He submits this in compliance with the oral orders of the 2nd Member to produce the same at the last interview with the petitioner. The petitioner now prays that the market stalls be completely exempted from payment of any tax as had hitherto been done.

ಅಂ ಮಲ್ಲಿಕಾರ್ಜುನಪ್ಪ ಮತ್ತು
ಸ್ನೇಹಿತರು.

For Petitioner.
Swami of Patnakanahalli
Guru Brahmeswara Swamy Mutt

Bangalore
12.12.28

Submitted

The report of the Dy.Commr was (2611) received 18/12
and submitted with a
note for orders on 18/12. This will be
placed in the main file after it is
received back.
20/12/28 21/12

This may be sent with the file
as ordered by the Member.
21/12

No.471 Encls. one file. Tumkur District Deputy Commissioner's Office, Camp. Pavagada, 17th January 188

To

The Chief Secretary to the
Dewan of Mysore.

Sir,

I have the honour to forward herewith the accompanying papers to be laid before the Dewan for his favourable consider tion.

2. One Some Linganna of Patnayakanahalli of Sira Taluk helped therefor by one Nanjavadhuta of the same Taluk has built a temple and a well at a cost of nearly 12,000 rupees and is trying to improve the locality by various means. He ha planted a tope of fruit trees and is intending to build a larg pond. At his request I permitted a wekkly market being held t there and during the last one year and a half of its existence the market has improved and shows signs of expanding further. The temple is dedicated to Siva and Some Linganna is on the whole bent upon doing as much as lies in his power for the comfort of the people. He is very charitably disposed and for the liberty with which he has established these charitable institutions he deserves some recognition by Government.

3. In order to endow the temple with a permanent means of subsistence Some Linganna proposes to ~~xxxxx~~ build a large market with thirty or forty stalls and to utilise the proceeds therefrom ~~xxx~~ for the maintenance of the temple. The idea seems to ~~be~~ to fulfil a double utilitarian object. It will be of great use for the merchants who attend the weekly market and such a permanent shelter will be a stimulus for the weekly markets to become a permanent institution. At the same time i will be a source of income for the management and maintenance of the temple. It is the earnest wish of Some Linganna that the market he builds should not be subjected to Mohatarfa tax, and I heartily support his prayer. The Government can well show its appreciation of the charitable deeds of Some Linganna by conceding to him the exemption he solicits and I beg that I may be permitted to convey such an order of Government to

him in suitable terms.

4. The favour of early orders is solicited as Some Linganna is anxious to complete this work soon.

I have the honour to be,
Sir,
Your most obedient servant,

(Sd) P.N.Krishna Murthy,
Deputy Commissioner.

From

The Chief Secretary to the Dewan of Mysore.

To

The Deputy Commissioner,
Tumkur District.

Camp. No.2426 dated Mysore, 28th January 1888.

Enclosures No.1 file of vernacular papers.

His letter No.471, dated 17th instant, recommending the exemption from Mohatarfa tax on certain market stalls which are proposed to be built by one Some Linganna of Patnayakanahalli in the Sira Taluk.

It is said that Some Linganna proposes to build a large market with 30 or 40 stalls, so that the income derived therefrom may be devoted for the management and maintenance of the temple already erected. The Deputy Commissioner is requested to report (1) what is the estimat cost of the market (ii) what would be the probable anticipated income from the stalls, and (iii) what is the present cost of maintenance of the temple.

The enclosures received with the above are returned herewith for reference and resubmission of the same with hi reply.

By order,

(Sogned) H.Nanjundaraj Urs,
For Under Secretary.

No.42. Tumkur District Deputy Commissioner's Office, Tumkur, 21st April 1888

To

The Chief Secretary to the Dewan of Mysore.

Sir,

In reply to your docket Camp. No.2426 dated 28th January last, regarding the exemption of Mohatarfa tax on certain market stalls built by Some Linganna in the Sira Taluk, I have the honour to state that the Amildar of Sira reports that the cost of constructing market stalls and a well will be Rs.8,000 as shown in the margin. Theestimated income from the stalls per annum is reported to be Rs.60, rising to Rs.100 to 110 if the plantation on his lands which is ~~xx~~ in a flourishing condition will begin to yield. The revenue from the stalls will be fluctuating, and Some Linganna intends to bring settlers from Amrapura of British Territory. The monthly cost of maintaining the temple is Rs.10 and is now being paid by him out of his own funds.

For 30 stalls	Rs.3000
Chattram	2000
Pond	3000
	8000

I have the honour to be,
Sir,
Your most obedient servant
(Sogned) P.N.Krishna Murthy,
Deputy Commissioner.

Proceedings of the Government of Mysore.

Read--

Letter from the Deputy Commissioner, Tumkur District, No.42, dated 21st April 1888, submitting the report called for in this office Camp. No.2426, cated 28th January last, regarding his recommendation for exemption from Mohatarfa of certain market stalls proposed to be built by one Some Linganna of Patnayakanahalli, Sira Taluk, the income derived therefrom being devoted for the management and maintenance of the temple of Siva already erected by this individual.

No.1178-9 -- 50 dated Bangalore, 17th May 1888

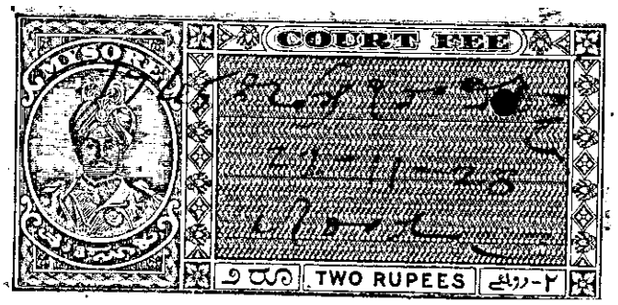
O R D E R thereon. The proposed exemption from Mohatarfa is sanctioned only with regard to the market stalls to

~~be exempt~~

be built completely before 18 months from this date by Some Linganna.

(Signed) C.Madiah
Under Secretary.

"True Copy"



V.P. 15-28.7

REV. SEC.
22 NOV. 1928
L. & G. BRANCH.

Before the Government of His Highness Maharaja of Mysore Bangalore

R.t. No 9/28-29 L-2239

Appellant

Sri Sivarampet Vadhuluru of Sri Gurudu Brahmaswara Swamy Matha of Palinagalkana halli Sira Taluk

In continuation of his appeal-petition dt 21-6-28 to His Hon'ble Government the cancellation of certain Mokhasa enjoyed and all. muth. the appellant for their beg to state as follows

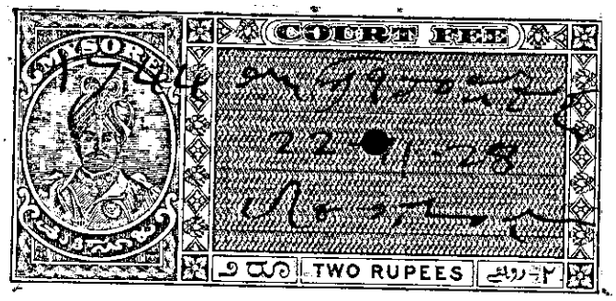
1) That this appellant has filed an appeal before His Hon'ble Government on 21-6-28 against the order of the Deputy Commissioner Tumkur directing that the appellant shall pay Mokhasa to an oil mill erected in the temple the profits of which were used.

Corporate Income Tax
Act Government Notification
No 43 47 dated 21-11-28
Dated
20-6-29

57) Whether Jagirdars
Zamindars Inamdars are the orders
of the Deputy Commissioners have
power to refer cases
directly to the Mysore Income
Tax Appellate Tribunal
Where is a Jagirdar Zamindar or Inamdar
he is entitled to file an appeal against
the tax and as such to petition
praying that this Hon'ble Court may
be pleased to issue an order
order directing the Deputy Commissioner
Income Tax Officer/the
Mysore Income Tax Appellate Tribunal
Sirsa as the petition

Bangalore
22-11-29.

H Sreenivasa Rao
Advocate



23

Before the Government of His Highness
the Maharaja of Mysore Bangalore

1928—1929 ನೇ ಸಾಲಿನ ನಂಬರು

ವಾದಿಯಾ ಅರ್ಜಿದಾರ್.

Appellant

Muddaraya

Rachaiah

V. S.

ಪ್ರತಿವಾದಿಯಾ ಅಪ್ಪೋನೆಂಟ್.

ಮಾ|| ರಾ|| H. Sreenivasa Rao, B.A., LL.B.
Advocate
Appellant

ಬರಸಿಕೊಟ್ಟ ವಕಾಲತ್‌ನಾಮಾ.

ಈ ಮೊಕದ್ದಮೆಯಲ್ಲಿ ತಾವು ನನ್ನ ಪರವಾಗಿ ಅಖೈರುವರಿಗೂ ಕೋರ್ಟಿನಲ್ಲಿ ವಿವಾದ ಜರುಗಿಸುವುದಕ್ಕೂ, ನನ್ನ ಪರ ಆಗುವ ಎಲ್ಲಾ ವಿಧವಾದ ಆರ್ಡರನ್ನೂ, ಡಿಕ್ರಿಯನ್ನೂ, ಜಾರಿಕ್ರಮ ನಡಿಸಿ ಹಣ ವಸೂಲು ಮಾಡಿಕೊಳ್ಳುವುದಕ್ಕೂ, ನನಗೆ ಕೋರ್ಟಿನಿಂದ ಸಲ್ಲಬೇಕಾಗಿರುವ ಡಿಕ್ರಿ ಪೊಬಲಗು, ಸಿಲ್ಕು ಪೊಬಲಗು, ರೀಫಂಡು, ಸ್ಟ್ಯಾಂಪು ಪೊಬಲಗು ದಸ್ತೈವಜು ವಗೈರೆಗಳನ್ನು ವಾಪಸು ಪಡಿಯಲಿಕ್ಕೂ ಸಹ ತಮಗೆ ಈ ಮೂಲಕ ಸಂಪೂರ್ಣ ಅಧಿಕಾರ ಕೊಟ್ಟಿದ್ದೇನೆ. ಅಲ್ಲದೆ ತಾವಾಗಲಿ ಯಾ ತಮಗೋಸ್ಕರ ಮತ್ಯಾವ ಲಾಯರಾಗಲಿ ಡಿಟೋ ಮೊಕದ್ದಮೆಯಲ್ಲಿ ನಡಿಸುವ ಎಲ್ಲಾ ಕೆಲಸಗಳನ್ನು ನಾನು ಖುದ್ದು ಇದ್ದು ನಡಿಸಿದ್ದಂತೆ ಒಪ್ಪಿಕೊಳ್ಳಲು ಬದ್ಧನಾಗಿ ಇದ್ದೇನೆ.

ಇ ತಾರೀಖು 20/11/28 ರುಜು [illegible]

ಈ ಮೊಖ್ತ್ಯಾರುನಾಮಾ ಕೊಟ್ಟವರು ನನಗೆ ಪರಿಚಯ ಸ್ತರಾಗಿ ನನ್ನ ಸಮಕ್ಷ ಮು ರುಜು ಮಾಡಿರುತ್ತಾರೆ.

H.S.R.
20/11/28

ಈ ಮೊಖ್ತ್ಯಾರುನಾಮಾ ಅಂಗೀಕರಿಸಿ ಇದ್ದೇನೆ.

H. Sreenivasa Rao
Advocate Appellant
20/11/28

ಶ್ರೀ ವೆಂಕಟೇಶ ಪ್ರೆಸ್, ಬೆಂಗಳೂರು ಸಿಟಿ.

G.R..S VI G 34]

SUBJECT.....

.....

.....

Diary No. of letter replied to... L 2611

General and Revenue Secretariat

( )

the *192*

Date of issue..... 29-4-29 L

Signed by..... thr. b. 29.4.29

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ? N

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section V-P

File No LS-28

Serial No 22

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read– G.O. no. 1178-9 S 8-5 / 30 X sanctioning exemption from payment of mohatarfa on with regard to the market sh to be built by Some Lingam of Patnaikanahally, Sira tah for the maintenance of the temple of Siva located by the hiriyal in the locality.

2) G.O. no. L 13192-3 / Pem 1272 dated ~~Order Thereon No.~~ 9-2-1894, directing that the oil mill put up by Bhowsaffe brother of Some Lingamma and worked for extracting oil used exclusively in the temples built by his brother in ~~the~~ Patnaikanahally

eage and similar mills which
ay be dedicated to the said
stitution be exempted from payment of
ohatarfa tax.

Petn dated 20/6/28 from Mr 7
nddurangeswaraswami
in Iyengar Brahmeswaraswami
mutt, Pathrikanahalli, Sira Taluk
aying that the buildings
e market stalls and oil mills)
ached to the mutt may be
mpted from payment of any
x to be levied under the
illage Panchayat Rgn 1926

Letr - no. C 125/28-29
ted 10/12/28 from the Deputy
mmr Tumkur District forwarding
eport on the petn of Mr
ddurangaswaraswami and
aking that the Village Panchayat P.W.D
s been advised to use its
scretion and assess the buildings
Concession rates as exemptions
ld not be granted under
ll age Panchayat Regulation

List of enclosures.

Copied by

Examined by
Hc

28

Rec'd L 7245-7
29.4.29

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Suc Recp

After a careful examinat of the records relating to the ca Government consider that the exemptions granted by Govt in the order of 1888 + 18 should not be withdrawn and are accordingly pleased to direct that the exemptions already granted may be continued and items not covered by the order referred to above may be taxed

for the purpose of the Rules to be drawn with vested rights

CSM
16/4

Sir

16/4 General Secy to Gov

To The Deputy Comm with the Comptroller Customs The Law Officer of Customs

Esh 29

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

D/

exemption from payment of Panchayatfa

Government Order No.1178-9/50 dated, the 8th May 1888 sanctioning of mohatarfa only with regard to the market stall to be built by Some Linganna of Patnaikanahally, Sira Taluk for the maintenance of the temple of Siva erected by the individual in the locality.

2. Government Order No.L.13192-3/Petn.1272 dated, the 9th February 1894, directing that the oil mill put up by Chowdappa brother of Some Linganna and worked for extractin oil used exclusively in the temples built by his brother in Patnaikanahally Village and similar mills which may be dedicated to the said Institution be exempted from payment of mohatarfa tax.

3. Petition dated, the 21st June 1928 from Mr. Muddurangavadhutaru of Sri Gunda Brahmeswaraswami Mutt, Patnaikanahalli, Sira Taluk praying that the buildings (viz., market stalls and oil mills) attached to the mutt may be exempted from payment of any tax to be levied under the Village -- Panchayet Regulation of 1926.

4. Letter No.C.125/28-29 dated, the 10th December 1928 from the Deputy Commissioner, Tumkur District, forwarding a report on the petition of Mr. Muddurangavadhutaru and stating that the "Village Panchayet" has been advised to use its discretion and assess the buildings at concession rates, as exemptions could not be granted under the Village Panchayet Regulation.

ORDER NO.L. 7245-4 d/p 15-29

Dated. Bangalore the 18th April 1929.

After a careful examination of the records relating to the case Government consider that the exemptions granted by Government in the Order of 1888 and 1894 should not be withdrawn and are accordingly pleased to direct that the exemptions already granted may be continued and items not covers by the orders referred to above may be taxed.

For General Secretary to Government.

To

The Deputy Commissioner Tumkur Dist in Mysore, with records.
The Comptroller to the Government of Mysore.
The Revenue Commissioner in Mysore, Bangalore

K.M.R.5.
18/4.

Appendix F 6 –1

38

SUBJECT.....

.....

.....

Section VI

File No. 15-20

Serial No. 63

No. L 7335

Endorsement

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

To

.....

Date of issue.. 21/1/29

Signed by .....

Granted to. Arulmurugaravichutar swami of Sri Gunadabrahmesar Swami mutt Pathaikanahalli Sira taluk.

In reply to his petition dated 21.6.28 praying that the buildings (Viz. market stalls and oil mills) attached to the mutt may be exempted from payment of any tax to be levied under the Village Panchayat Act of 1926, the petitioner is informed that orders have been issued to the Deputy

List of enclosures.....

Copied by.....

Examined by.....

P.T.O.

Lunatic district, directing that
the exemptions already granted
in the orders of 1885 & 1894 may
be continued and that items not
covered by the orders referred to above
may be taxed

Jr. General Secy to Govt

30.4.29